

















Audit Report



OIG-05-010

Audit of the Department of the Treasury's Special-Purpose Financial Statements for Fiscal Year 2004

November 18, 2004

Office of Inspector General

Department of the Treasury

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Transmittal Memorandum

- Section I Independent Auditors' Report on Special-Purpose Financial Statements
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DEPARTMENTOFTHETREASURY WASHINGTON, D.C. 20220

November 18, 2004

MEMORANDUM FOR FAYE McCREARY, DIRECTOR
FINANCIAL REPORTS DIVISION
FINANCIAL MANAGEMENT SERVICE

GARY T. ENGEL, DIRECTOR FINANCIAL MANAGEMENT AND ASSURANCE GOVERNMENT ACCOUNTABILITY OFFICE

DAVID ZAVADA, CHIEF

FINANCIAL STANDARDS AND GRANTS BRANCH OFFICE OF FEDERAL FINANCIAL MANAGEMENT

OFFICE OF MANAGEMENT AND BUDGET

FROM:

William H. Pugh William H. Kugh
Deputy Assistant Inspector General

for Financial Management and Information

Technology Audits

SUBJECT: Audit of the Department of the Treasury's

Special-Purpose Financial Statements for Fiscal

Year 2004

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal year (FY) 2004. We contracted with the independent certified public accounting firm of KPMG LLP to audit the Department's FY 2004 special-purpose financial statements. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget's (OMB) Bulletin No. 01-02, Audit Requirements for Federal Financial Statements (Audit Bulletin).

KPMG LLP issued an Independent Auditors' Report on Special-Purpose Financial Statements, which is incorporated in the attachment.

In its audit, KPMG LLP found:

• that the special-purpose financial statements were fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and the presentation pursuant to the requirements of the Department of the Treasury's Financial Manual (TFM) Chapter 4700.

- no matters involving internal control over the financial reporting process for the special-purpose financial statements and its operation that are considered material weaknesses, and
- no instances of reportable noncompliance with *TFM Chapter* 4700.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the special-purpose financial statements or conclusions about the effectiveness of internal control over the financial reporting process for the special-purpose financial statements; or a conclusion on compliance with TFM Chapter 4700. KPMG LLP is responsible for the attached auditors' report dated November 17, 2004 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards and the Audit Bulletin.

Should you have any questions, please contact me at (202) 927-5400, or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits at (202) 927-5789.

Attachment

SECTION I -

INDEPENDENT AUDITORS' REPORT ON SPECIAL-PURPOSE FINANCIAL STATEMENTS



KPMG LLP 2001 M Street, NW Washington, DC 20036

Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General U.S. Department of the Treasury

We have audited the accompanying Closing Package Financial Statement Reports - Balance Sheet as of September 30, 2004, and the related Closing Package Financial Statement Reports - Statement of Net Cost and Statement of Changes in Net Position for the year then ended, and accompanying Financial Report (FR) notes (hereinafter referred to as the special-purpose financial statements) contained in the closing package of the U.S. Department of the Treasury (the Department). We did not audit the amounts included in the special-purpose financial statements related to the gold and silver reserves of the U.S. Government. We also did not audit the amounts or other information included in the special-purpose financial statements related to the financial statements of the Internal Revenue Service (IRS), a component entity of the Department. The gold and silver reserves of the U.S. Government and the financial statements of the IRS were audited by other auditors whose reports have been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2004 amounts included for the gold and silver reserves of the U.S. Government and the fiscal year 2004 amounts and other information included from the financial statements of the IRS, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special purpose financial statements based on our audit and the reports of the other auditors. We have not audited the fiscal year 2003 comparative data presented in the accompanying special-purpose financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 01-02 *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 01-02 require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audit, and the reports of the other auditors, provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of the *U.S. Department of the Treasury's Financial Manual (TFM) Chapter 4700*, as described in Note A, solely for the purpose of providing financial information to the Department and U.S. Government Accountability Office to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's consolidated financial statements. The Department prepared FR Notes Detail Reports Nos. 1 through 20, except for Nos. 12, 13, 16, and 20, which were not applicable to the Department. The Department also added Note A,



Special-Purpose Financial Statement Requirements, to disclose other data not contained in the special-purpose financial statements, but which is necessary for full disclosure.

In our opinion, based on our audit and the reports of the other auditors, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2004, and its net cost and changes in net position for the year then ended in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of the *TFM Chapter 4700*.

The accompanying fiscal year 2003 special-purpose financial statements and related data presented in the Other Data Detail Reports throughout the closing package were not audited by us and, accordingly, we do not express an opinion thereon.

The fiscal year 2004 information included in the Other Data Detail Report No. 6 and the information presented in the Trading Partner Summary Reports (GF004F) is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America and the *TFM Chapter 4700*. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this information, and accordingly, we express no opinion on it.

The fiscal year 2004 information in the section entitled "Threshold" in FR Notes Detail Reports Nos. 2 through 8, 14 and 18; the information in Other Data Detail Reports Nos. 1 through 4, 17, 18 and 20; and the information not included as GFRS modules of the closing package described in additional Note A, have not been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, we have also issued our report dated November 12, 2004, which presents our opinion on the Department's consolidated financial statements and our, and the other auditors', consideration of the Department's internal control over financial reporting and the results of our, and the other auditors', tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. That report is an integral part of an audit of the consolidated balance sheet of the Department as of September 30, 2004, and the related consolidated statements of net cost, changes in net position, and financing, the combined statement of budgetary resources, and the statement of custodial activity (collectively referred to as consolidated financial statements) for the year then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, and should be read in conjunction with this report in considering the results of our audit of the special-purpose financial statements.

Our audit of the consolidated financial statements of the Department as of and for the year ended September 30, 2004, and the reports of the other auditors, disclosed the following material weakness, other reportable condition, and compliance matters:

Material Weakness:

Financial Management and Reporting at the IRS Needs Improvement

Other Reportable Condition:

Electronic Data Processing Controls Over Financial Systems at the Financial Management Service Should Be Strengthened



Compliance Matters:

Noncompliance with Internal Revenue Code Sections 6159 and 6325

Substantial noncompliance with the Federal Financial Management Improvement Act of 1996

In planning and performing our audit of the fiscal year 2004 special-purpose financial statements, we also considered the Department's internal control over the financial reporting process for the special-purpose financial statements and compliance with the *TFM Chapter 4700*. Management is responsible for establishing and maintaining internal control over financial reporting, including required supplementary information and other accompanying information, and for complying with laws, regulations, contracts and grant agreements, including compliance with the *TFM Chapter 4700* requirements.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions. Under standards issued by the American Institute of Certified Public Accountants, reportable conditions are matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Department's ability to record, process, summarize, and report financial data consistent with the assertions by management in the special-purpose financial statements. Material weaknesses are reportable conditions in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, in amounts that would be material in relation to the special-purpose financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We found no material weaknesses in internal control over the financial reporting process for the special-purpose financial statements, and our tests of compliance with the TFM Chapter 4700 requirements disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 01-02. However, providing opinions on internal control over the financial reporting process for the special-purpose financial statements or on compliance with the *TFM Chapter 4700* requirements were not objectives of our audit of the special-purpose financial statements and, accordingly, we do not express such opinions.

This report is intended solely for the information and use of the Department's management and Office of Inspector General, OMB, and the U.S. Government Accountability Office, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.



November 17, 2004

SECTION II -

DEPARTMENT OF THE TREASURY'S SPECIAL-PURPOSE FINANCIAL STATEMENTS FOR FISCAL YEAR 2004

GF003-Closing Package Financial Statement Reports

Statement: BALANCE SHEET Fiscal Year: 2004 Period: QTR 4 - YTD

Type: Single Reported In: MILLIONS Decimal: ZERO

Entity: 2000 - Department of the Treasury

Debt

Amounts presented as debits and credits(-)		
	FY 2004-QTR 4	
Assets:		
Non-Federal		
Cash and Other Monetary Assets	83,475	
Accounts Receivable	91	
Loans Receivable	978	
Taxes Receivable	20,010	
Inventory and Related Property	459	
Property, Plant and Equipment	2,745	
Other Assets	16,776	
Total Non-Federal Assets	124,534	ė.
Federal		
Fund Balance with Treasury	59,946	
Investments	0	
Accounts Receivable	1,292	
Interest Receivable	1,379	
Loans Receivable	222,041	
Transfers Receivable	0	
Benefit Program Contributions Receivable	0	
Advances to Others and Prepayments	12	
Other Assets (without reciprocals)	7,142,782	
Total Federal Assets	7,427,452	
Total Assets	7,551,986	
Liabilities		
Non-Federal		
Accounts Payable	(511)	
Federal Debt Securities Held by the Public	(4,305,302)	
Federal Employee and Veteran Benefits Payable	(702)	
Environmental and Disposal Liabilities	0	
Benefits Due and Payable	0	
Loan Guarantee Liabilities	(724)	
Other Liabilities	(32,705)	
Total Non-Federal Liabilities	(4,339,944)	
Federal		
Accounts Payable	(707)	
	(0.000.740)	

(3,055,745)

GF003-Closing Package Financial Statement Reports

Statement: BALANCE SHEET Fiscal Year: 2004 Period: QTR 4 - YTD

Type: Single Reported In: MILLIONS Decimal: ZERO

Entity: 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

	FY 2004-QTR 4
Interest Payable	(42,215)
Loans Payable	0
Transfers Payable	0
Benefit Program Contributions Payable	(164)
Advances from Others and Deferred Credits	(46)
Other Liabilities (without reciprocals)	(7)
Total Federal Liabilities	(3,098,884)
Total Liabilities	(7,438,828)

Net Position (113,158)
Total Liabilities and Net Position (7,551,986)

GF003-Closing Package Financial Statement Reports

Statement: STATEMENT OF NET COST Fiscal Year: 2004 Period: QTR 4 - YTD

Type: Single Reported In: MILLIONS Decimal: ZERO

Entity: 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

Amounts presented as debits and credits(-)	
	FY 2004-QTR 4
Gross Cost:	
Non-Federal Gross Cost	23,874
Interest on Debt Held by the Public	158,320
Total Non-Federal Gross Cost	182,194
Federal Gross Cost	
Benefit Program Costs Related to Exchange Transactions	1,574
Imputed Costs	714
Benefit Program Costs Related to Nonexchange Transactions	0
Buy/Sell Costs	1,578
Federal Securities Interest Expense Related to Exchange Transactions	163,821
Federal Securities Interest Expense Related to Nonexchange Transactions	0
Borrowing Interest and Other Expenses Related to Exchange Transactions	3,699
Borrowing Interest Expense Related to Nonexchange Transactions	0
Borrowing Losses	0
Other Costs (without reciprocals)	180
Total Federal Gross Cost	171,566
Department Total Gross Cost	353,760
Earned Revenue	(0.000)
Non-Federal Earned Revenue Federal Earned Revenue	(3,982)
Buy/Sell Revenue	(754)
Federal Securities Interest Revenue (exchange)	0
Benefit Program Revenue (exchange)	0
Borrowings Gains	(78)
Borrowing Interest and Other Revenue (Exchange)	(13,609)
Other Revenue (without reciprocals)	0
Total Federal Earned Revenue	(14,441)
Department Total Earned Revenue	(18,423)
Net Cost	335,337

GF003-Closing Package Financial Statement Reports

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2004 Period: QTR 4 - YTD

Type: Single Reported In: MILLIONS Decimal: ZERO

Entity: 2000 - Department of the Treasury

Amounts presented as debits and credits(-)	
	FY 2004-QTR 4
Beginning Net Position	(109,358)
Non-Federal Prior Period Adjustments (Not	0
Restated) Federal Prior Period Adjustments (Not Restated)	0
Adjusted Beginning Net Position Balance	(109,358)
Non-Federal Nonexchange Revenue	
Individual Income Tax and Tax Witholdings	(1,465,178)
Corporation Income Taxes	(183,812)
Unemployment Taxes	(6,589)
Excise Taxes	(68,682)
Estate and Gift Taxes	(24,797)
Custom Duties	0
Other Taxes and Receipts	(26,074)
Miscellaneous Earned Revenue	0
Total Non-Federal Nonexchange Revenue	(1,775,132)
Federal Nonexchange Revenue	
Federal Securities Interest Revenues	0
Federal Borrowings-Interest Revenue	0
Other taxes and receipts	0
Benefit Program Revenue (nonexchange)	0
Total Federal Nonexchange Revenue	0
Budgetary Fiancing Sources:	
Appropriations Received	(347,808)
Unexpended Appropriations transferred in	(280)
Unexpended Appropriations transferred out	66
Other Adjustments (recissions, etc.)	400
Appropriations Used	0
Appropriation transfers in	0
Appropriation transfers out	42
Other Financing Sources Total Budgetary Financing Sources	1,784,251
Total Budgetary Financing Sources	1,436,671
Other Financing Sources:	
Transfers-in Without Reimbursement	(45)
Transfers-out Without Reimbursement	83

GF003-Closing Package Financial Statement Reports

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2004 Period: QTR 4 - YTD

Type: Single Reported In: MILLIONS Decimal: ZERO

Entity: 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

FY 2004-QTR 4

Imputed Financing Source (714)
Total Other Financing Sources (676)

Net Cost of Operations 335,337

Ending Net Position Balance (113,158)

U.S. Department of the Treasury Government Financial Reporting System Additional Note to the Special Purpose Financial Statements Entity – 2000 Department of the Treasury

Note A – Special-Purpose Financial Statement Requirements

The Budget and Accounting Procedures Act of 1950 allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the Government Management Reform Act of 1994 (GMRA), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's Financial Manual (TFM) Volume I, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

- 1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement and custodial activity, if applicable, to the special-purpose financial statements;
- 2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
- 3. Disclose notes required by the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government*; and
- 4. Disclose other data not contained in the primary *Financial Report of the U. S. Government* financial statements and notes required to meet requirements of accounting principles generally accepted in the United States of America.

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the special-purpose financial statements, the Closing Package is comprised of the following GFRS Modules:

- 1. Audited Financial Statement (GF002)
- 2. Reclassification (GF003)
- 3. Intragovernmental Transactions Trading Partners (GF004)
- 4. FR Notes (GF006)
- 5. Other FR Data (GF007)

Note: 01 Sum Entity: 2000 Dep. Status: Complete	Summary of Significant Accounting Policies Department of the Treasury	olicies		Fiscal Year: 2004	Period: Q4YTD	
Tab: Line Item Notes	o Decription	Ac Ac	Acct Type	Rounding Method: Millions	Millions	
BNON		Ţ0		0 0 Decimal: Zero	Zero	
Line No Line Description						
Tab: Other Notes Info.						
Section: A	Section Name: Related Information	nation		Rounding Method: Millions	Decimal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line	NB
1 Treasury securities held by the public owned by the Federal Reserve	4,307,345	3,924,090	3,887,244	36,846		Debit
2 FRB earnings on Treasury securities, that exceeds the statutory amount.	19,652	21,878	21,878	0	Dollars I	Debit
Tab: Text Data						
Line No Question	uc			Answer		

the Federal Employees Retirement System in order to avoid breaching the statutory limit. The The current statutory Debt limit is \$7.384 trillion. On October 14,2004, the Treasury had to begin suspending investments in the Government Securities Investment Fund ("G Fund") of limit, he is to do so. Under the governing law in this case, the G-Fund will receive complete restoration of all funds temporarily affected by this necessary action, including full and investments of the G-Fund for such purpose. G-Fund beneficiaries are fully protected and will suffer no adverse consequences from this action. The statute ensures that once the Secretary of the Treasury can make the G-Fund whole without exceeding the public debt In his October 14, 2004 letter to Congress, Secretary Snow stated that basedon current projections all of the Government's previously used prudent and legal actions to avoid statute governing G-Fund investments explicitly authorizes the Secretary to suspend automatic restoration of any interest that would have been credited to the Fund. Period: Q4YTD Fiscal Year: 2004 Answer Describe any significant events that occured after the agency audited financial statements were Summary of Significant Accounting Policies Department of the Treasury Question issued. Status: Complete Entity: 2000 Tab: Text Data Line No

breaching the debt ceiling would be exhausted by mid-November.

Period: Q4YTD Fiscal Year: 2004 Cash and Other Monetary Assets: Department of the Treasury Entity: 2000 Note: 02

Status: Complete

	4	The state of the s				
Tab: Lin	Tab: Line Item Notes					
	Closing Package Line Description		Acct NB Type	2004 - Q4YTD 20	2003 - Q4YTD	Rounding Method: Millions
S	Cash and Other Monetary Assets		A O	83,475	107,972	Decimal: Zero
			Variance	0	0	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	səbi
-	Operating Cash	31,029	50,829	50,829		0
2	Other Cash	274	329	329		0
ო	International monetary	41,235	45,766	45,766		0
4	assets Gold	10,933		10,933		0
ς,	Domestic monetary	4	115	115		0
	assets					
	Total	83,475	107,972	107,972		0
Threshold	75					
Line De	Line Description	ď	Question		Answer	
Line Iten	Line Item Notes - Other Cash (2004 - Q4YTD)		Please provide explanations for ar 10% or more between the current	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year		Other cash consists of \$134 million held by the Treasury International Programs, \$84 million held by Treasury tax collecting entities (IRS and TTB), seized cash of \$45 million, undeposited collections of \$8 million and \$3 million in imprest funds. Fluctuations are normal
Line Iten	Line Item Notes - International monetary assets (2004 - Q4YTD) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	sets (2004 - Q4YTD) Ple 10º	Please provide explanations for ar 0% or more between the current	ions for any amounts that have changed te current fiscal year and prior fiscal year		The fluctuation relates to Exchange Stabilization Fund (ESF) SDR holdings and the U.S. Reserve Position in the International Monetary Fund. Fluctuations are normal. Refer to Department PAR Notes 3 & 5
Line Iten	Line Item Notes - Domestic monetary assets (2004 - Q4YTD)		Please provide explanations for ar 10% or more between the current	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year		The amount included in domestic monetary assets was reported by IRS Custodial Revenue. See IRS standalone financial statements note 3. It appears that IRS made SGL reclassifications between FY 03 and FY04. IRS's custodial assets include imprest fund cash (\$3M) and primarily voluntary denosits from taxnavers
					pending a material to	pending application of funds to unpaid tax assessments. If this fluctuation is material to the FR, the Department will investigate further with IRS.

Note: 02	Cash and Other Monetary Assets:			Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury						
Status: Complete							
Tab: Other Notes Info.	fo,						
Section: A	Section Name: Other Related Information	ted Information		Rounding Method: Millions	Decimal: Zero		
Line Line Description No	1 2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	1	Line Attributes	B B
1 Compensating balances included in other cash	0	7,200	7,200	0			Debit
2 Time deposit invested in nonmarketable Depositary Compensation Securities	0	14,991	14,900	91		Dollars	Debit
3 IMF Letter of Credit - available balance	34,995	28,916	28,916	0		Dollars	Debit
4 Reserve Position in the IMF	19,442	24,072	24,072	0		Dollars	Debit
5 SDR Holdings- Exchange Stabilization Fund	12,824	12,093	12,093	0		Dollars	Debit
6 SDR Certificates outstanding with the FRB	2,200	2,200	2,200	0		Dollars	Debit
7 Interest bearing liability to the IMF for SDR Allocations	7,197	7,005	7,000	വ		Dollars	Debit
8 Market value of 1 fine troy ounce of oold	416	388	388	0		Dollars	Debit
9 Gold certificates	10,924	10,924	10,924	0		Dollars	Debit

Note: 02	Cash and Other Monetary Assets:	Assets:		Fiscal Year: 2004	: 2004 Period: Q4YTD	(
Entity: 2000	Department of the Treasury						
Status: Complete	te						
Tab: Other Notes Info.	s Info.						
Section: B	Section Name: Gold	_					
Line Line Description No	rtion 2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line	NB
1 Number of fine troy ounces of	e		258,713,310.0000			Units	N/A
2 Statutory price of 1 fine troy ounce of gold	e of nce		42.2222			Units	N/A
Tab: Text Data							
Line No	Question			Answer			
~	Describe the nature of the amo	Describe the nature of the amount in the line item "other cash".		Other cash consists of \$134 million held by the Treasur held by Treasury tax collecting entities (IRS and TTB), sollections of \$8 million and \$3 million in imprest funds.	Other cash consists of \$134 million held by the Treasury International Programs, \$84 million held by Treasury tax collecting entities (IRS and TTB), seized cash of \$45 million, undeposited collections of \$8 million and \$3 million in imprest funds	ıl Programs, \$84 mi ıf \$45 million, undep	lion osited

Using a percentage as a measure the difference is material. As a dollar difference the amount is immaterial. The Department will obtain additional information if it is Period: Q4YTD Rounding Method: Millions Decimal: Zero determined to be necessary. Fiscal Year: 2004 0 0 0 0 0 Line Item Changes Answer 0 96 2003 - Q4YTD Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year 96 86 က္ Previously Rptd 0 9 2004 - Q4YTD 196 8 ကု Acct Type Variance 2003 - Q4YTD ⋖ 8 ۵ Question N 9 9 Ņ Ţ 2004 - Q4YTD Line Item Notes - Penalties, fines, and administrative fees receivable (2004 - Q4YTD) Department of the Treasury Accounts Receivable Closing Package Line Description Less: allowance for loss Less: allowance for loss Less: allowance for loss on accounts receivable on penalties, fines, and on interest receivable Accounts receivable, Penalties, fines, and administrative fees Line Description Accounts Receivable gross Related interest admin. fees rec. Tab: Line Item Notes receivable receivable Status: Complete Line Description Total Entity: 2000 Note: 03 Threshold Line No 2 က 4 ß ဖ

Note: 03 Entity: 2000	Accounts Receivable Department of the Treasury	Fiscal Year: 2004 Peri	Period: Q4YTD
Status: Complete	te		
Tab: Other Notes Info.	s Info.		
Tab: Text Data			
Line No	Question Answer		
~	Describe the method(s) used to calculate the allowances.	es are calculated differently at each bureau and the balances:	they are also dependent on the
	Aging Aging OMB (Aging anlaysis OMB Circular A129	

Financial Management Service Government Financial Report System GF006 - FR Notes Detail Report U.S. Department of the Treasury

Direct Loans and Loan Guarantees: Department of the Treasury **Entity:** 2000 Note: 04A

Period: Q4YTD Fiscal Year: 2004 Status: Complete

Tab: Lin	Line Item Notes									
່ອິ	Closing Package Line Description	tion	A T BN	Acct Type	2004 - Q4YTD 2	2003 - Q4YTD	Rounding Method:	Method: Millions		
2	Loans Receivable		۵	٧	978	1,190	ı	Decimal: Zero		
ov posiklistana			Vari	Variance	0	0	Made de constitutivo de la constitutiva de la constitucion de la const			
Line No	Line Description	CY: Face Value of Loans Oustanding	CY: Long-Te	Sost of ns	CY: Net Loans Receivable	PY: Fac	e Value of Loans Oustanding	PY: Long-Term Cost of Loans	PY: Net Loans	
10	Agricultural Credit	•					,			
13	Community		57	-21	36		54	-22	32	
	Development Financial Institutions									
14	National Consumer	_	130	-	131		183	က	186	
72	Cooperative Bank OASIA - Foreign Loans	Ć	900	211	811		689	283	226	
9 9		•	8				}			
17	Other Direct Loans									
	Total	1	787	191	978		926	264	1,190	_
Threshold	P									~~~~~
Line De	Line Description		Question			Answer	_			
Line Iten (CY: Net	Line Item Notes - Community Development Financial Institutions Please provide explanations for any amounts that have changed by (CY: Net Loans Receivable)	oment Financial Institutions	Please provide explan- 10% or more between	ations for any the current fis-	Please provide explanations for any amounts that have changed 10% or more between the current fiscal year and prior fiscal year		ice in net loans	Difference in net loans is less than 10%		
Line Iter	Line Item Notes - National Consumer Cooperative Bank (CY:		Please provide explan	ations for any	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year		not making any	NCB is not making any new loans. Loan collections result in the declining halance	result in the declining	
Line Iten	Line Item Notes - National Consumer Cooperative Bank (CY:		Please provide explan	ations for any	Please provide explanations for any amounts that have changed by		Jve			
Face Va	Face Value of Loans Oustanding) The Item Notes - National Consumer Cooperative Bank (CV)		10% or more between Please provide explan	the current fis	10% or more between the current fiscal year and prior fiscal year Please provide explanations for any amounts that have changed by	ar See above	e)//			
Long-Te	Long-Term Cost of Loans)		10% or more between	the current fis-	10% or more between the current fiscal year and prior fiscal year)			
Line Item No Receivable)	Line Item Notes - OASIA - Foreign Loans (CY: Net Loans Receivable)	ans (CY: Net Loans	Please provide explan 10% or more between	lations for any the current fish	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal vear		are loans to fore WWI. There ar	These are loans to foreign governments that are held by Treasury. Some date back to WWI. There are no new loans only collections against previously issued	d by Treasury. Some date ns against previously issue	77
								•	-	
Line Iter Loans O	Line Item Notes - OASIA - Foreign Loans (CY: Face Value of Loans Oustanding)		Please provide explan 10% or more between	lations for any the current fis	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year		are loans to fore WWI. There ar	These are loans to foreign governments that are held by Treasury. Some date back to WWI. There are no new loans only collections against previously issued	d by Treasury. Some date ns against previously issue	73
Line Iten	Line Item Notes - OASIA - Foreign Loans (CY: Long-Term Cost Please provide explanations for any amounts that have changed by	ans (CY: Long-Term Cost	Please provide explan	ations for any	amounts that have change		oans nterest - See above			
or Loans)	(5		10% or more between	the current iis	10% or more between the current fiscal year and prior fiscal year					7

Debit 豐 9 CDFI disbursed loans in FY 2003. It would appear that the amount is not Attributes **Attributes** Dollars Line Decimal: Zero Decimal: Zero Period: Q4YTD CDFI had more loans outstanding during FY 2004 Fiscal Year: 2004 Rounding Method: Millions Rounding Method: Millions material to the FR. Answer 0 0 0 0 900 Line Item Changes PY Subsidy Expense Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and -00 16 က 22 Previously Rptd CY Subsidy Expense Reconciliation Schedule for Subsidy Cost Allowance Balance - Direct Loans Section Name: Direct loans disbursed and subsidy expense 16 က က 0 0 22 0 0 000 prior fiscal year PY Loans Disbursed 2003 - Q4YTD Question Direct Loans and Loan Guarantees: Other Notes Info - CDFI Loans (CY Subsidy Expense) Other Notes Info - CDFI Loans (CY Loans Disbursed) 0 0 0 000 0 0 22 22 Department of the Treasury CY Loans Disbursed 2004 - Q4YTD Section Name: Tab: Other Notes Info. Beginning balance of the subsidy cost Total of the above Line Line Description Line Line Description Default costs (net subsidy expense 13 CDFI Loans 14 NCB Loans 15 OASIA Loans 16 Fees and other differential cost Status: Complete Fees received Other subsidy modificatiions Threshold Line Description of operations) Interest rate components 17 Other Direct മ Section: A collections allowance Entity: 2000 Section: Note: 04A Loans costs Loan ဖ ω

Note: 04A	Direct Loans and Loan Guarantees:	ו Guarantees:			Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury	asury						
Status: Complete								
Tab: Other Notes Info.	fo.							
Section: B	Section Name:	Reconciliation Schedule Balance - Direct Loans	Reconciliation Schedule for Subsidy Cost Allowance Balance - Direct Loans	8	Rounding Method: Millions	Decimal: Zero		
9 Foreclosed		0	0		0		Dollars	Debit
propery acquired		0	0		0		Dollars	Debit
	ø	۲,	7	-,	0		Dollars	Debit
		ć	ć		C		2	
		o	o ;		0 (Dollars :	ig :
13 Ending balance of the subsidy cost	-	22	24	21	0		Dollars	Depit
allowance before								
			ſ		C		-	
14 Interest rate		o	o		-		Dollars	il Deni
15 Technical/default		7	0		0		Dollars	Debit
reestimate								
16 Total of the above	Φ	-	0		0		Dollars	Debit
reestimate								
17 Ending balance of	<u></u>	21	21		21		Dollars	Debit
the subsidy cost								
Threshold	DOMONIO (FERRONDO POR DE LA CONTRACTA CONTRACTA CALLANTA CA			WOODCOMENTED FOR BEING WITH A THE BEING WATER BANK OF BANK TO BANK THE BANK AT BANK AT BANK AT BANK AT BANK AT				
Line Description			Question		Allswel			-
Other Notes Info - Beginnii allowance (2004 - Q4YTD)	Other Notes Info - Beginning balance of the subsidy cost allowance (2004 - Q4YTD)	subsidy cost	explana % or mo	tions for any amounts that have re between the current fiscal year and	Loans disbursed during FY 03			
			prior fiscal year	:			·	
Other Notes Info - Der	Other Notes Info - Default costs (net of operations) (2004 - Q4YTD)	itions) (2004 -	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and	imounts that have e current fiscal year and	This appears to be immaterial information if needed	This appears to be immaterial in dollar terms. We will ask CDFI for additional information if needed	FI for additi	onal
			prior fiscal year					

Note: 04A Di	Direct Loans and Loan Guarantees:	S:		Ξ	Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000 Do	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info.								
Section: C	Section Name: Subsidy Ra	Subsidy Rates for Direct Loans						
Line Line Description	CY Interest	PY Interest	CY Defaults	PY Defaults	CY Fees and other collections	PY Fees and othr collections	Line Attributes	8
13 CDFI	15.0000	21.0000	18.0000	13.0000			Percent	A/S
14 NCB 15 OASIA							Percent	Z Z Z Z
16							Percent	N/A
17 Other Subsidy Rates for Direct Loans							Percent	Ψ/N
Line Line Description No	CY Other	PY Other	CY Total	PY Total	CY Loan Modification	PY Loan Modification	Line Attributes	SB B
13 CDFI							Percent	N/A
14 NCB							Percent	N/A
15 OASIA							Percent	Ϋ́ Z
16							Percent	¥
17 Other Subsidy Rates for Direct Loans							Percent	K/N
Section: D	Section Name: Foreclosed 91)	Foreclosed assets- Number of units (SFFAS No. 3, par. No Data Flag: YES 91)	FAS No. 3, par. No Data Fla	g: YES				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			Line Attributes	a R
1 Number of properties in the							Units	N/A
foreclosure								
process 2 Number of							Units	N/A
							111111	4/14
3 Average holding period for							Onits	¥ Ž
properties held				HEROTOTOTOTOTOTOTOTOTOTOTOTOTOTOTOTOTOTOT	ATTENDED AND THE PROPERTY OF T			-

Note: 04A Entity: 2000	Direct Loans and Loan Guarantees: Department of the Treasury	Fiscal Year: 2004 P	Period: Q4YTD
Status: Complete	ste		
Tab: Other Notes Info.	es Info.		
Section: E	Section Name: Foreclosed Assets- Balances (SFFAS No. 3, par. 91) No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
Line Line Description No	2004 - Q4YTD 2003 - Q4YTD Previously Rptd	Line Item Changes	Line NB Attributes
1 Balances for property held Pre	d Pre		Dollars Debit
2 Balances for property held Post 1991	J Post		Dollars Debit
lab: lext Data			
Line No	Question	Answer	
- c	Basis for recognizing a gain or loss	No gain or losses were recorded	accomplete to the control of the con
1 ო	Restrictions on the use/disposal of foreclosed property	No Foreclosed Property	
4	Valuation basis for foreclosed property	No Foreclosed Property	oliver an according
2	Changes from prior year's accounting method, if any	None	
9	For significant fluctuations in subsidy rates, provide analysis that explains the underlying causes for the fluctuations (SFFAS No. 18, par. 11)	None	
7	For significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates provide explanation of events and changes in economic conditions, other risk factors, legislation,	None	
α	credit policies and subsidy estimation methodologies a For channes in legislation or credit policies include channes in horrowers' elicibility, the levels of	acc _N	
)	fees or interest rates charges to borrowers, the maturity of loan terms, and the percentage of a private loan (SEFAS No. 18 part 11).		
6	easurable at the reportiing date provide a disclosure that eporting date that have occurred and are more likely than not No. 18, par.11)	None	

Period: Q4YTD Fiscal Year: 2004 Department of the Treasury Loan Guarantees Status: Complete Entity: 2000 Note: 04B

Tab: Line Item Notes					
Closing Package Line Description Loan Guarantee Liabilities		Acct NB Type C L Variance	2004 - Q4YTD 2 724	2003 - Q4YTD Rounding Method: Millions 353 Decimal: Zero	
Line No Line Description 13 Air Transportation Stabilization Board 14 15 16 Other Loan Guarantees	2004 - QAYTD 724	2003 - Q4YTD 353	Previously Rptd	Line Item Changes 0	
Total	-724	-353	-353	0	
Threshold					
Line Description	Que	Question		Answer	
Line Item Notes - Air Transportation Stabilization Board (2004 - Please provide explanations for any amounts that have changed by Q4YTD) year.	ization Board (2004 - Plea: 10% year.	ise provide explanations for or more between the current.	Please provide explanations for any amounts that have changer 10% or more between the current fiscal year and the prior fiscal year.	d by Technical/Default restimate change reflects bankruptcies filed by various air carriers during FY 2004.	filed by various air
Tate Office Makes Info					

Tab: Other Notes Info.							
Section: A	Section Name: Other Related Information	Information	Rounding Met	Rounding Method: Millions	Decimal: Zero		
Line Line Description (Line Line Description CY Face Value of Loans PY F No Outstanding	PY Face Value of Loans CY Amount Guaranteed by Outstanding the Government	PY Amount Guaranteed by the Government	CY Loans Disbursed	PY Loans Disbursed	Line Attributes	S S
13 Air Transportation Stabilization Board	1,255	1,646 1,122	1,473	30	1,218	Dollars	Credit
14						Dollars	Credit
15						Dollars	Credit
16						Dollars	Credit
17 Other Loan						Dollars	Credit
Guarantees						***************************************	
Threshold							
Line Description		Question	Answer	wer			
Other Notes Info - Air Transportation	Other Notes Info - Air Transportation Stabilization Board (CY	Please provide explanations for any amounts that have	, ס	The ATSB was authorized to issue up to \$10B in loan gurantees through	up to \$10B in loan gurante	ees through	
ממפ עמומפ כו בכמונו	ונסנמו יתון א)	prior fiscal year		program. See Department PAR Note 15.	ote 15.		
Other Notes Info - Air Tr	Other Notes Info - Air Transportation Stabilization Board (CY		. •	The ATSB was authorized to issue up to \$10B in loan gurantees through	up to \$10B in loan gurante	ees through	
Amount Guaranteed by the Government)	the Government)	changed by 10% or more between the current fiscal year and the prior fiscal year		September 30, 2004. Declining guarantees reflect the termination of the program. See Department PAR Note 15	iarantees reflect the termin	ation of the	

Note: 04B Los Entity: 2000 De	Loan Guarantees Department of the Treasury			Fisc	Fiscal Year: 2004	Period: Q4YTD		
Status: Complete	•							
Tab: Other Notes Info.								
Section: A	Section Name: Other Related Information	nformation		Rounding Method:	od: Millions	Decimal: Zero		
Threshold Line Description Other Notes Info - Air Tra	fireshold Line Description Other Notes Info - Air Transportation Stabilization Board (CY Loans Disbursed)	Question Please provide explana: changed by 10% or moi the prior fiscal year.	Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		rer .TSB was authorized to issu mber 30, 2004. Declining g am. See Department PAR N	Answer The ATSB was authorized to issue up to \$10B in loan gurantees through September 30, 2004. Declining guarantees reflect the termination of the program. See Department PAR Note 15	s through ion of the	
Section: B	Section Name: Reconciliation o	Reconciliation of Loan Guarantee Liability Balances	Balances	Rounding Method:	od: Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		₹	Line Attributes	8 B
1 Beginning balance	353	319	319	0			Dollars (Credit
guarantee liability 2 Interest							Dollars	Debit
supplement costs 3 Default costs (net								Debit
of recoveries) 4 Fees and other							Dollars (Credit
collections 5 Other subsidy	-5	180		180			Dollars	Debit
6 Total of the above	351	499	319	180			Dollars	Debit
subsidy expense components								
7 Loan guarantee modifications	-39	ငှ	ċ	0			Dollars	Credit
8 Fees received	89	61	61	0				Credit
9 Interest supplements paid							Dollars	Degl
10 Foreclosed							Dollars	Debit
			!					:
11 Claim payments to lenders			13				Dollars	Debit

Note: 04B Loa	Loan Guarantees			Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000 Dep	Department of the Treasury					
Status: Complete						
Tab: Other Notes Info.						
Section: B	Section Name: Reconciliatio	Reconciliation of Loan Guarantee Liability Balances	Ro	Rounding Method: Millions	Decimal: Zero	
12 Interest	14	15		15	Dollars	Debit
accumulation on the liability balance						
13 Other Loan			180		Dollars	Debit
14 Ending balance of			570		Dollars	Credit
the loan guarantee						
15 Interest rate	0	2		2	Dollars	Debit
			77	c	500C	Hida Hida
16 Technical/default	330	-219	/1.7-	7-		הפחו
17 Total of the above			-217		Dollars	Debit
reestimate						
		Ç.		Ç		±
is Ending balance of loan guarantee	1 21	999				
Threshold Line Description		Question	ing ngara-parampanganahannangana-parampangan kanadakan dalam da	Answer		
Other Notes Info - Total of	Other Notes Info - Total of the above subsidy expense	Please provide explanations for any amounts that have	amounts that have	The table was not completed correctly in the previous submission.	ectly in the previous submission.	
components (2004 - Q4110)	(0-	the prior fiscal year.	ile cuitein ilocal yeal ailu			
Other Notes Info - Techni	cal/default reestimate (2004 - Q4	Other Notes Info - Technical/default reestimate (2004 - Q4YTD) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	amounts that have he current fiscal year and	In FY 2004 one air carrier repaid is one additional carrier. As of Septe and, under the terms of the the los	In FY 2004 one air carrier repaid its loan in full and ATSB guaranteed the loan of one additional carrier. As of September 30, 2004, one carrier filed for bankruptcy and, under the terms of the the loan agreement, the lender filed a notice of the following forms the carrier filed and the ATSB and the ATSB and the ATSB.	he loan of bankruptcy e of
				As of the date of the Department's has been made and ATSB does n	default, indicating all internion to make a defination to payment from the Account As of the date of the Department's financial statements, no demand for payment has been made and ATSB does not believe a demand for payment is likely. If a	payment payment kely. If a
				demand for payment is made, the gu September 30, 2004, is \$646 million.	demand for payment is made, the guaranteed amount outstanding as of September 30, 2004, is \$646 million.	=
Other Notes Info - Ending (2004 - Q4YTD)	Other Notes Info - Ending balance of Ioan guarantee liability (2004 - Q4YTD)	Please provide explana changed by 10% or more	tions for any amounts that have e between the current fiscal year and	See explanation for technical/default reestimate.	ault reestimate.	
	And the second s	the prior fiscal year.				

Note: 04B	Loan Guarantees				Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info.).							
Section: C	Section Name: Subs	Subsidy Rates for Loan Gurantees	No Data Flag: YES	g: YES				
Line Line Description No 13 Air Transportation	CY Interest Supplements	PY Interest Supplements	CY Defaults	PY Defaults	CY Fees and other collections	PY Fees and other collections	Line Attributes Percent	N/A
14 15 15 16							Percent Percent Percent	4 4 4 8 8 8
17							Percent	A N
Line Line Description No	CY Other	PY Other	CY Total	PY Total			Line Attributes	g N
13 Air Transportation							Percent	Ą X
Jaiety Doald							Percent	N/A
15							Percent	N/A
16 17							Percent Percent	A K
Section: D	Section Name: Foreclosed Assets - Units	closed Assets - Units	No Data Flag: YES	g: YES				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			Line Attributes	8 B
1 Number of properties in the							Units	A/N
							<u>.</u>	<u> </u>
2 Number of properties held							SILIO	¥ 2
3 Average holding							Units	N/A
period for properties held								

Note: 04B	Loan Guarantees	Approximate to the second seco		Fisc	Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury						
Status: Complete	ite						
Tab: Other Notes Info.	ss Info.						
Section: E	Section Name: Foreclos	Foreclosed Assets - Balances	No Data Flag: YES	YES Rounding Method:	od: User-Defined	Decimal: User-Defined	
Line Line Description No 1 Balances for property held Pre 1992 2 Balances for property held Post	otion 2004 - Q4YTD I Pre	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes Dollars Dollars	NB Debit Debit
1991							
Tab: Text Data							
Line No	Question			Answer			
····	Describe the restrictions on the use/disposal of foreclosed property.	e/disposal of foreclosed property.		No known restrictions.			
2	Describe the valuation basis for foreclosed property.	reclosed property.		The Department did no	The Department did not have any foreclosed property at 9-30-2004.	rty at 9-30-2004.	
დ -	Disclose any changes from prior y	Disclose any changes from prior year's accounting method for foreclosed assets.	sed assets.	Α/Ν ι			
4	Provide an analysis that explains trates.	Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates.	icant fluctuations in subsidy	Each air carner has the those of other carriers, fluctuations in subsidy i	with the result that each gur rates for the respective carri	Each air carrier has material cash nows that are not considered appropriate to average with those of other carriers, with the result that each gurarantee has its own subsidy rate. The fluctuations in subsidy rates for the respective carriers depend upon several risk categories	- - <u>-</u>
				that include current cre changes/differences inc	dit ratings and default rates.	that include current credit ratings and default rates. Other factors that may reflect rate changes/differences include differences in loan terms (modifications, prepayments, etc.),	
				appraised collateral/liqueconomic, legal and fin	appraised collateral/liquidation values, interest payments, outstanding balance economic, legal and financial conditions specific to each individual air carrier.	appraised collateral/liquidation values, interest payments, outstanding balances, and other economic, legal and financial conditions specific to each individual air carrier.	
ഹ	Provide an explanation of events and changes in economic conditic legislation, credit policies and subsidy estimation methodologies are and measurable effect on subsidy rates, subsidy expenses and su	Provide an explanation of events and changes in economic conditions, other rist factors, legislation, credit policies and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and su	s, other rist factors, assumptions for significant	The subsidy amount is 30, 2004, one carrier fill lender filed a notice of	calculated using a methodol ed for bankruptcy and under default, indicating an intentic	The subsidy amount is calculated using a methodology prescribed by OMB. As of September 30, 2004, one carrier filed for bankruptcy and under the terms of the loan agreement, the lender filed a notice of default, indicating an intention to demand payment from the ATSB. As	ber As
				on this date of the Deparance and ATSB does not belease the quaranteed amount	of this date of the Departments infancial statements, no demand for payment, and ATSB does not believe a demand for payment is likely. If a demand for payment is likely. If a demand for payment is likely. If a demand for payment and a sof September 30, 2004 is \$646 million.	of this date of the Department's infandal statements, no definate for payment has been made, and ATSB does not believe a demand for payment is likely. If a demand for payment is made, the quaranteed amount outstanding as of September 30, 2004 is \$646 million.	ade,
9	Provide the changes in borrowers'	Provide the changes in borrowers' eligibility, the levels of fees or interest rate changes to horowers the maturity of loan terms, and the necessition of a private loan for changes in	rest rate charges to	On December 22, 2003, one carrier repair	s, one carrier repaid its loan	On December 22, 2003, one carrier repaid its loan in full which thus cancelled out future fees and interest rate charges to the hormover	es
	legislation or credit policies (SFFAS No. 18, par. 11)	ins, and the percentage of a private is No. 18, par. 11)					
7	Provide a disclosure that includes and are more likely than not to have	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not	ng date that have occurred whose effects are not	See 5 above. At September 30, 2004	, ATSB was in contact with	See 5 above. At September 30, 2004, ATSB was in contact with a second carrier regarding a potential	
	measurable at the reporting date. (SFFAS No. 18, par. 11)	(SFFAS No. 18, par. 11)		bankruptcy filing. The guara approximately \$124 million.	guaranteed amount outstand llion.	bankruptcy filing. The guaranteed amount outstanding, as of September 30, 2004, was approximately \$124 million.	
				The overall economic or worsened since Septer	ilimate for the airline industry nber 11, 2001. Excess capa	The overall economic climate for the airline industry has not improved and has, in fact, worsened since September 11, 2001. Excess capacity, high fuel prices, which continue to	
				escalate, and declining	fares have impacted the air	line industry as a whole.	

Note: 05 Ta	Taxes Receivable				Fis	Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000 De	Department of the Treasury							e de la composition della comp
Status: Complete								
Tab: Line Item Notes								
Closing Package Line Description Taxes Receivable	ine Description	Z	Acct NB Type D A Variance	2004 - Q4YTD 20,010 0	2003 - Q4YTD 20,006 0	Rounding Method: Millions Decimal: Zero	Millions Zero	
Line No Line Description 1 Gross taxes receivable 2 Allowance for doubtful accounts	2004 - Q4YT vable btful	39,166 9,156	2003 - Q4YTD 89,019 -69,013	Previously Rptd 89,019 -69,013	Line Item Changes 19 13	hanges 0 0		
Total		20,010	20,006	20,006	900	0		
Tab: Other Notes Info.								
Section: A	Section Name: Other Related Information	1 Information			Rounding Method: Millions	hod: Millions	Decimal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD						Line NB Attributes
1 Interest on uncollectible accounts (SFFAS No. 1, par 55)	25	2	~					Dollars Debit
Threshold Line Description Other Notes Info - Interest on u No. 1, par 55) (2004 - Q4YTD)	'rreshold Line Description Other Notes Info - Interest on uncollectible accounts (SFFAS No. 1, par 55) (2004 - Q4YTD)		Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal yea the prior fiscal year.	Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		ver imounts were reported by ' umed the revenue functior his variance is material to t red for the FR, the Departr	Answer The amounts were reported by the Alcohol, Tobacco Tax and Trade Bureau (TTB It assumed the revenue functions of ATF during FY 2003. It does not appear that this variance is material to the FR in dollar terms. If additional information is required for the FR, the Department will request it from TTB.	i Trade Bureau (TTB) does not appear ional information is
Tab: Text Data								
Line No Question	stion			Ar	Answer			addinicalism promotes for

Note: 05	Taxes Receivable	Fiscal Year: 2004 Period: Q4YTD	YTD
Entity: 2000	Department of the Treasury		
Status: Complete	ste		
Tab: Text Data			
Line No	Question	Answer	
Υ-	Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and du du the amount involved (SFFAS No. 7, par. 5.1.) relation to the amount involved (SFFAS No. 7, par. 5.1.) pa co co Co (Triple of the amount involved (SFFAS No. 7, par. 5.1.)	Taxes Receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayer for which the Internal Revenue Service can support the existence of a receivable through taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the Internal Revenue Service. Factors affecting the collectibility of the taxes receivable include taxpayers' bankruptcy, insolvency, or death. Other factors include Write-offs and Offers-in-Compromise. While taxes receivable fluctuate between \$110 to \$115 bilion, the potential for collection remains relatively constant between \$18B plus or minus \$22B.	sociated penalties and interest) upport the existence of a turn without sufficient ce. Factors affecting the y, insolvency, or death. le taxes receivable n remains relatively constant
N	The Provide and describe the method(s) used to calculate the allowance. In the service and describe the method(s) used to calculate the allowance. In the service and describe the method(s) used to calculate the allowance.	TTB - Offers in compromise affect collectibility. IRS standalone financial statements Note 5 - "It is based on projections of collectibility from a statistically sample of taxes receivable. An allowance for doubtful accounts of \$69B was established in both FY 2004 and FY 2003. TTB - Aging of receivables reviewed, individual account analysis, analysis of offers in compromise, and analysis of collections and projections of collections in future periods.	ections of collectibility from titul accounts of \$69B was, analysis of offers in ctions in future periods.

Fiscal Year: 2004 Period: Q4YTD		2004 - Q4YTD Rounding Method: Millions 459 439 Decimal: Zero 0 0	Previously Rptd Line Item Changes	15 0	21 1	24 11 393 -12 -14 0	439 0 ===================================	Please provide explanations for any amounts that have changed by The amount of forfeited property held by the Treasury Forfeiture Fund varies at every year end. The amount of the variance is greater than 10% but it appears to
pperty		Acct NB Type D A	2004 - Q4YTD 2003 - Q4YTD	14	24	46 387 -9	459 Question	
Note: 06 Inventories and Related Property Entity: 2000 Department of the Treasury	Status: Complete	Tab: Line Item Notes Closing Package Line Description Inventory and Related Property	on hased for in ure sale to for repair sess,	unserviceable 5 Operating materials and cupulies held for use	6 Operating materials and supplies held in reserve for future use 7 Operating materials and supplies excess, obsolete, and unserviceable 8 Stockpile materials held for sale	10 Forfeited property 11 Other related property 12 Total allowance for inventories and related	Total Threshold Line Description	Line Item Notes - Forfeited property (2004 - Q4YTD)

Note: 06 In	Inventories and Related Property			Fiscal Year: 2004	Periou: Q411D	
Entity: 2000 D	Department of the Treasury					
Status: Complete		A contract of the contract of				
Tab: Other Notes Info.						
Section: A	Section Name: Inventory -	Inventory - Other Information		Rounding Method: Millions	Decimal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd Line Item	Line Item Changes	Line Attributes	
Difference between stockpile material carrying					Dollars	rs Debit
amount and estimated selling						
price 2 Difference					Dollars	rs Debit
between excess, obsolete, or						
unservicable material carrying						
amount and estimated selling						
price 3 Amount of					Dollars	rs Debit
inventory revalued						
	!		010	1000	Steller	ri Hido Hido
4 Seized property	/98	9/9	6.1.7	397		7000
Threshold Line Description Other Notes Info - Seize	'hreshold Line Description Other Notes Info - Seized property (2004 - Q4YTD)	Question Please provide explan changed by 10% or m the prior fiscal year.	Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	Answer Note the seized property balanc securities and eliminated in the I \$334M 9/30/03). The variance i during FY 2004.	Answer Note the seized property balances include seized cash that is invested in Treasury securities and eliminated in the Department's consolidation (\$329M 9/30/04 and \$334M 9/30/03). The variance is the result of higher seizures and lower disposas during FY 2004.	d in Treasu //30/04 and wer dispose
Section: B	Section Name: Seized Pro	Seized Property: Analysis of change in dollar value	iollar value	Rounding Method: Millions	Decimal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD		Line Item Changes	Line	l .
1 Beginning of year	929	617	238	379	Dollars	
2 Seized during the	857	759	459	300	Dollars	rs Debit
3 Disposed of during the vear	999-	-700	221	-921	Dollars	rs Debit

Note: 06 Entity: 2000 Status: Complete	Inventories and Related Property Department of the Treasury				Fiscal Year: 2004	Period: Q4YTD	
Tab: Other Notes Info.	.0.						
Section: B	Section Name: Seized Property	Seized Property: Analysis of change in dollar value	llar value	Rounding	Rounding Method: Millions	Decimal: Zero	
Threshold Line Description Other Notes Info - Sei	hreshold Line Description Other Notes Info - Seized during the year (2004 - Q4YTD)	Question Please provide explanat changed by 10% or mor the prior fiscal year.	Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	ar and	Answer The differnce is greater than 10%. However, the differe be material in terms of dollars. Fluctuations are normal.	Answer The differnce is greater than 10%. However, the difference does not appear to be material in terms of dollars. Fluctuations are normal.	ot appear t
Section: C	Section Name: Seized property:	Seized property: Number of seized proper	γ				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd L	Line Item Changes		L	Line NB Attributes
		11,564.0000	11,564.0000	0000	00	О	
2 Seized during the	54,917.0000	23,977.0000	23,977.0000	000.	00	n	Units N/A
year 3 Disposed of during the year	9 42,475.0000	23,306.0000	23,306.0000	0000	00	n	Units N/A
Threshold Line Description		Question	an industrial description and the properties of	and the state of t	Answer	ANYMEN OF FOLLOWS.	
Other Notes Info - Sei	Other Notes Info - Seized during the year (2004 - Q4YTD)	Please provide explanate changed by 10% or more the prior fiscal year	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the nior fiscal war	ar and	Units of forfeited property are no An explanation for the overall ch	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units seized is not relevant.	, homes, et not relevar
Other Notes Info - Dis	Other Notes Info - Disposed of during the year (2004 - Q4YTD)	1	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	ar and	Units of forfeited property are no An explanation for the overall ch year is not relevant	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units disposed of during the year is not relevant.	, homes, et I of during t

Note: 06 In	Inventories and Related Property				Fiscal Year: 2004 Perio	Period: Q4YTD
Entity: 2000 D	Department of the Treasury					
Status: Complete						
Tab: Other Notes Info.						
Section: D	Section Name: Forfeited Propert	Forfeited Property - Analysis of change in dollar value	ollar value	Rounding Method:	Method: Millions	Decimal: Zero
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd Line	Line Item Changes		Line NB Attributes
	35	45	45	0		
2 Additions during the year	74	118	300	-182		Dollars Debit
3 Disposed of during the year	63	128	301	-173		Dollars Debit
Threshold					esticina delicinativo de delicaçõe de destrações de destrações de destrações de destrações de destrações de de	PROTOCULAR STATEMENT OF THE PR
Line Description Other Notes Info - Begin	Line Description Other Notes Info - Beginning of vear (2004 - 04YTD)	Question Please provide explanati	Question Please provide explanations for any amounts that have	∢ ፫	Answer Difference is greater than 10% but annears to be immaterial in dollar terms	s to be immeterial in dollar terms
		changed by 10% or more	changed by or more between the current fiscal year and the prior fiscal year.		Fluctuations are normal.	o to be illiniated at ill dollar territo.
Other Notes Info - Additi	Other Notes Info - Additions during the year (2004 - Q4YTD)	Please provide explanatic changed by 10% or more the prior fiscal year.	this prior listed year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the current fiscal year.		Fluctuation is greater than 10% but appears to be immaterial in terms of dollars. Fluctuations are normal	irs to be immaterial in terms of dollars.
Other Notes Info - Dispo	Other Notes Info - Disposed of during the year (2004 - Q4YTD)		the prior listed year. Please proude explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Fluctuation is greater than 10% but appears to be immaterial in terms of dollars. Fluctuations are normal.	irs to be immaterial in terms of dollars.
Section: E	Section Name: Forfeited Propert	Forfeited Property: Number of forfeitures				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd Line	Line Item Changes		Line NB Attributes
1 Beginning of year 2 Additions during	5,773.0000	5,185.0000	5,185.0000	0000		Units N/A
				2		
3 Disposed of during the year	22,027.0000	14,325.0000	14,325.0000	0000		Units N/A
Threshold Line Description		Question		A	Answer	
Other Notes Info - Additi	Other Notes Info - Additions during the year (2004 - Q4YTD)	Please provide explanati changed by 10% or more	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and		Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the change in the number of units added is not relevant.	(e.g., guns, automobiles, homes, etc.). ber of units added is not relevant.
Other Notes Info - Dispo	Other Notes Info - Disposed of during the year (2004 - Q4YTD)		the prior fiscal year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and		Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units is not relevant.	(e.g., guns, automobiles, homes, etc.). number of units is not relevant.
		lile piioi iiscai year.	1 1/1 1/1			

Note: 06 Inv	Inventories and Related Property	Property			Fiscal Y	Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000 De	Department of the Treasury	, kını						
Status: Complete								
Tab: Other Notes Info.								
Section: F	Section Name: G	Goods Held under price support and stabilization programs: Change in Dollar Value (SFFAS No. 3, 108-109)	par.	No Data Flag: YES	Rounding Method: User-Defined	User-Defined	Decimal: User-Defined	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item	Line Item Changes		Line	e NB
1 Beginning of year 2 Acquired during the year							Dollars Dollars	rs Debit rs Debit
3 Disposed of during the year							Dollars	rs Debit
Section: G	Section Name: G	Goods held under price support and stabilization programs: Volume of goods		No Data Flag: YES				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item	Line Item Changes		Line	e NB
Beginning of year Acquired during							Units Units	N/A N/A
the year 3 Disposed of during the year							Units	s N/A
	The same of the sa							
Section: H	Section Name: G	Goods held under price support and stabilization programs: Other information		No Data Flag: YES	Rounding Method: User-Defined	User-Defined	Decimal: User-Defined	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item	Line Item Changes		Line	e NB
1 Estimate to be donated or transferred, received as a result							Dollars	rs Debit
of surrender of collateral related to								
2 Goods received as a result of							Dollars	rs Debit
surrender of								

Note: 06	Inventories and Related Property				Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info.	ĵo.		de la companya de la					
Section: H	Section Name: Goods held under price supp programs: Other information	Goods held under price support and stabilization programs: Other information	No Data Flag: YES		Rounding Method: User-Defined	Decimal: User-Defined	əfined	
collateral related to nonrecourse loans outstanding	9, ω							
3 Dollar value of purchase							Dollars Do	Debit
4 Continuutients 4 Contingent loss if it is at least reasonably possible							Dollars D	Debit
Section:	Section Name: Forfeited property by type	by type		Rounding M	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD Previously Rptd		Line Item Changes			Line N Attributes	SB BB
1 Estimates of value to be distributed to other Federal agencies or State and local governments	108	06		06				Debit
Threshold Line Description		Question	NORMALINE VALUE (N. 1944) AND CONTRACTOR OF THE	An	Answer	enferencia ventaren esperante en esperanteadoros de este de departama que des despañas este da de de despañas e		
Other Notes Info - Est Federal agencies or S Q4YTD)	Other Notes Info - Estimates of value to be distributed to other Federal agencies or State and local governments (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	amounts that have		The difference is greater than 10%. However, it appears that the difference is immaterial in dollar terms.	 However, it appears that 	the difference	<u>io</u>

price support and stabilization No Data Flag: YES 2003 - Q4YTD Previously Rptd Line inventory by each category (SFFAS No. 3): 5 inventory by each category (SFFAS No. 3): 6, if any binventory by each category (SFFAS No. 3): 6 inventory by each category (SFFAS No. 3): 6 inventory by each category (SFFAS No. 3): 6 inventory by each category (SFFAS No. 3):	Note: 06 Entity: 2000	Inventories and Related Property Department of the Treasury		Fiscal Year: 2004 Period: Q4YTD	
Section: J Section Name: Goods held under price support and stabilization No Data Flag: YES programs. Volume programs: Volume: Volume programs: Volume: Volum		_v			
Section Name: Goods held under price support and stabilization No Data Flag: YES programs: Volume programs: Volume 2003 - Q4YTD Previously Rptd Line aription 2004 - Q4YTD 2003 - Q4YTD Previously Rptd Line Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory information as it relates to inventory by each category (SFFAS No. 3): Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Changes from prior year's accounting method inventory by each category (SFFAS No. 3): Basis for valuation or riteria for categorizing inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory by each category (SFFAS No. 3): Any changes in criteria for category in the category category (SFFAS No. 3): Any changes in the category category category category category category category category category		s Info.			
Aquestion Question Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from priory year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Changes from property information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory chances in criteria for categorizing inventory chances in criteria for categorizing inventory	Section: J			:YES	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Method used to calculate allowance Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior years accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior years accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Changes from prior years as it relates to inventory by each category (SFFAS No. 3): Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes in criteria for categorizing inventory Changes in category Chang	Line Line Descrip No 1 Volume of purchise	2004 - Q4YTD	Previously Rptd	Line NB Attributes Units N/A	m 4
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Method used to calculate allowance Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes in oriteria for categorizing inventory Changes in criteria for categorizing inventory					
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Method used to calculate allowance Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory	Tab: Text Data				
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Method used to calculate allowance Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Changes in criteria for categorizing inventory	Line No	Question		Answer	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory		Enter the following information as it relates to inventory by e Method used to calculate allowance	ach category (SFFAS No. 3):	All inventory that is not sale has an allowance of 100% of the original value (U.S. Mint). Note that the Department had nominal allowances on all inventory (FY 04 \$9M, FY 03	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory	2	Enter the following information as it relates to inventory by e	ach category (SFFAS No. 3):	ə i 4M) None known	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Chances in criteria for categorizing inventory	ო	Resultations on inventiory Enter the following information as it relates to inventory by e	ach category (SFFAS No. 3):	None	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any chances in criteria for categorizing inventory	4	Crianges from prior years accomining metrod, it any Enter the following information as it relates to inventory by e for valuation	ach category (SFFAS No. 3): Basis	All inventories held by the U.S Mint are valued using a weighted average. All inventories held by the Bureau of Engraving and Printing are valued at standard cost,	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any chances in criteria for categorizing inventory	ĸ	Enter the following information as it relates to inventory by e Decision criteria for categorizing inventory	ach category (SFFAS No. 3):	except for finished goods in inventories, which are valued at weighted average unit cost. Both methods approximate actual cost. Cost elements included in work-in-process and finished goods inventories are direct materials, direct labor, manufacturing overhead and manufacturing support. U.S. Mint Inventory is categorized as raw material, work-in-process, or finished goods. Raw material are virgin or precious metals. Work in process is anything that has been worked on at all. Finished goods are goods available for sale.	
Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory				Bureau of Engraving and Printing Inventories consist of the following: Raw materials and supplies Work-in-process Finished goods - regular currency Finished goods - postage stamps and special products	
Lancation Commence of the Comm	9	Enter the following information as it relates to inventory by e changes in criteria for categorizing inventory	ach category (SFFAS No. 3): Any	Finished goods - uncut currency None	

Note: 06	Inventories and Related Property	Fiscal Year: 2004 Period: Q4YTD
Entity: 2000	Department of the Treasury	
Status: Complete	ete	
Tab: Text Data		
Line No	Question	Answer
2	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): What constitutes a seizure?	A seizure normally constitutes taking into custody the property, real or personal, of a person or entity against whom the judgment of a competent court has passed or the consequence of the violation of a public law has occured. Property may be simultaneously seized for more
ω	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): General description of seized property	uran one purpose, i.e, seized as evidence or criminaria activity and seized for tax enforcement. Seized property includes monetary instruments, real property, tangible and personal property of others (Currency, other monetary instruments, real property, general property, vessels,
6	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): Method of disposal	And the standard and profitation of the property. The methods of disposal for seized property are recognized through the rdedemption, release, abandonment or acquired for the United States. Before sale or abandonment can occur, seized property must be converted to a forfeited status by legal proceedings. The exception to this falls under 186 6331 where levy and sale of taxpayer property can occur without scand to the forfeiting property.
10	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): Liens or other claims against property	Valuation of property seized under the Internal Revenue Service Code are based on market valuation of property seized under the Internal Revenue Service Code are based on market value less any liens or claims from a third party. A valuation allowance is established for liens or claims of third parties. For tax receivables, the valuation is limited to the amount due to the
17 21	Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 71 and 78): Method of disposition Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 71 and 78): Restrictions on use of distribution	leaders government. Disposition of forfeited property is achieved through sale, transfer, remissions, destructions, or it is held for internal use. This applies to all categories of forfeited property. If property is sold, there are no restrictions except as noted and integral to the sale; if the property is destroyed there are no restrictions; if the property is transferred it is subject to the Government policy that authorizes the transfer. This applies to all categories of forfeited property.
6	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109): Basis for valuing commodities including method and cost flow assumption	Forfeited property that cannot be sold or distributed due to legal restrictions, i.e., guns, drugs are destroyed and have no financial value.
4 ,	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109). Changes from prior year's accounting method, if any	N/A
15	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109): Restrictions on the use, disposal or sale	N/A

Fiscal Year: 2004 Property, Plant, and Equipment Department of the Treasury Status: Complete Entity: 2000 Note: 07

Period: Q4YTD

Status	status: Complete					
Tab: Lir	Line Item Notes					
_	Closing Package Line Description		Acct NB Type	2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions
Ą.	Property, Plant and Equipment		Q A	2,745	2,603	Decimal: Zero
		A BALLA LA GALLA ANGA PER ANTERPROPERTO PER	Variance	0	0	
Line No	Line Description 2004 - Q4YTD	۵	2003 - Q4YTD	Previously Rptd	Line Item Changes	nanges
-	Buildings, structures,	267	535		546	-11
2	Furniture, fixtures, and	2,480	2,203	2	2,199	4
ო	equipment Construction in	158	128		126	2
_	progress	0	10		70	C
t 10	Automated data	354	326		324	2 (4
	processing software				•	•
9	Assets under capital	129	216		218	7-
7	lease Leasehold improvements	417	7		410	668-
- ω	Other property, plant,	1,165	1,253		849	404
	and equipment					
6	Less: Accumulated	-2,535	-2,079	-2,	-2,079	0
	depreciation, deprecial, and amortization					
	Total	2,745	2,603	7	2,603	0
Threshold	pi					
Line De	Line Description	Question	u,		Answer	<u>.</u>
Line Iter Q4YTD)	Line Item Notes - Furniture, fixtures, and equipment (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	ny amounts that have ch fiscal year and the prior		While the percentage difference is 12%, the difference in dollar terms does not appear to be material. The Department will further investigate if deemed
Line Ite	Line Item Notes - Construction in progress (2004 - Q4YTD)		year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	ny amounts that have ch fiscal year and the prior		As construction progresses the balance will increase until completion.
Line Ite	Line Item Notes - Assets under capital Iease (2004 - Q4YTD)		year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	y amounts that have ch fiscal year and the prior		\$32M decrease in assets under capital leases held by the IRS.
Line Ite	Line Item Notes - Leasehold improvements (2004 - Q4YTD)		year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	ny amounts that have ch fiscal year and the prior		It appears that balances were reclassified in FY 2004.

year.

					7	
Note: 07	Property, Plant, and Equipment			Fiscal Tear: 2004	reliou: 04110	
Entity: 2000	Department of the Treasury					
Status: Complete						
Tab: Other Notes Info.),					
Section: A	Section Name: Accumulated Depreciation/Amortization	preciation/Amortization		Rounding Method: Millions	Decimal: Zero	
Line Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd Line Item	Line Item Changes	Line Attributes	a B B B
1 Buildings, structures, and facilities	219	199	6	108	Dollars	Credit
2 Furniture, fixtures,	1,601	1,260	1,254	9	Dollars	Credit
3 Automated data processing	142	91	91	0	Dollars	Credit
4 Assets under	51	105	106	- -	Dollars	Credit
5 Leasehold	184	ო	161	-158	Dollars	Credit
improvements 6 Other property,	338	421	376	45	Dollars	Credit
plant and equipment						New years of the second of the
Threshold Line Description		Question		Answer		
Other Notes Info - Furr Q4YTD)	Other Notes Info - Furniture, fixtures, and equipment (2004 - Q4YTD)	Please provide explanat changed by 10% or mor the prior fiscal year	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal war.		It appears that accumulated depreciation was adjusted at the IRS in FY 04.	, 04.
Other Notes Info - Ass	Other Notes Info - Assets under capital lease (2004 - Q4YTD)	Please provide explanat changed by 10% or mor the prior fiscal year	the prior mocal year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the nior fiscal war.	Capital leases held by the IRS declined by \$32M.	≺S declined by \$32M.	
Other Notes Info - Lea	Other Notes Info - Leasehold improvements (2004 - Q4YTD)	Please provide explanate changed by 10% or more the prior fiscal year.	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the nirrigiscal war.		Leasehold improvements may have been subject to misclassification in the FY 03 information	the FY 03
Other Notes Info - Othe Q4YTD)	Other Notes Info - Other property, plant and equipment (2004 - Q4YTD)	Please provide explana changed by 10% or mother prior fiscal year.	The prior force of the prior for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal vear.		The percentage differnce is greater than 10% but it does not appear that the difference is material in dollar terms.	at the
Other Notes Info - Auto - Q4YTD)	Other Notes Info - Automated data processing software (2004 - Q4YTD)	Please provide explanat changed by 10% or mor the prior fiscal year.	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The Department is comprised of diverse organizations. While the variance is greater than 10%, it does not appear to be significant in terms of dollars	iance is s

Note: 07	Property Plant and Equipment	Construction of the state of th			Fiscal Year: 2004	Period: Q4YTD		
00	Department of the Treasury							***************************************
olete	•							***************************************
Tab: Other Notes Info.								
Section: B	Section Name: Depreciation E	Depreciation Expense and Net Gains, Losses, Deletions, Revaluations and Stewardship Reclass	sses, Deletions,	Roundin	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	W		Line Attributes	NB NB
1 Depreciation	929	609	609		0		Dollars	Debit
Expense 2 Net Gains and							Dollars	Debit
Losses 3 Deletions							Dollars	Debit
								Debit Debit
Threshold Threshold Line Description Other Notes Info - Depre	nedassilications Line Description Other Notes Info - Depreciation Expense (2004 - Q4YTD)	Question Please provide explans changed by 10% or mo the prior fiscal year.	Question Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	have al year and	Answer Most of the difference is being generated by IRS. It appears that adjustments were made to accumulated depreciation in FY 2004	nerated by IRS. It appears the	hat adjustm	ents
Section: C	Section Name: Estimated Useful Life	sful Life	No Data Flag: YES	ag: YES				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	S		Line Attributes	8 B
1 Building, structures, and							Units	N/A
							11.11	4
2 Furniture, fixtures,							Onits	Z/A
3 Construction in							Units	N/A
progress							Units	Y X
							Units	N/A
processing								
6 Assets under							Units	N/A
capital lease							l Inite	A/N
/ Leashold improvements							3	
8 Other property,							Units	N/A
plant, and								

Note: 07 Pr	Property, Plant, and Equipment			Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000 De	Department of the Treasury						
Status: Complete							
Tab: Other Notes Info.							
Section: C	Section Name: Estimated Useful Life	seful Life	No Data Flag: YES	ag: YES			
9 If useful life is a range, please enter info. on Text Data tah						Units	N/A
Section: D	Section Name: Capitalization	Capitalization Threshold		Rounding Method: Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	NB
	25	25	25	0		Dollars	Debit
2 Furniture, fixtures,	25	25	25	0		Dollars	Debit
and equipment 3 Construction in	25	25	25	0		Dollars	Debit
progress 4 Land	25	25	0	25		Dollars	Debit
5 Automated data	25	25	25	0		Dollars	Debit
						:	:
6 Assets under	25	25	25	0		Dollars	Debit
7 Leashold	25	25	25	0		Dollars	Debit
improvements 8 Other property, plant, and	25	25	25	0		Dollars	Debit
Tab: Text Data	TO AND THE REAL PROPERTY OF THE PROPERTY OF TH						
Line No Question	stion			Answer			
							THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED

					ervice lives.			
Period: Q4YTD					iion on all PP&E with varying s s s	ars		
Fiscal Year: 2004				Answer	The Department uses straight line depreciation on all PP&E with varying service lives. Buildings, structures and facilities 3-50 years Furniture, fixtures and equipment 2-20 years Construction in progress n/a ADP software 2-10 years Assets under capital lease 2-25 years	Leasehold improvements 2-25 years Other PP& E (ADP equipment, etc.) 2-30 years	None	No known restrictions
Property, Plant, and Equipment	Department of the Treasury	nplete		Question	Provide the method of amortization and depreciation for each categor/class of property, plant, and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).		Explain any changes from prior year's capitalization threshold, if any for each category/class of property. plant. and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).	Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each category/class of property, plant and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).
Note: 07	Entity: 2000	Status: Complete	Tab: Text Data	Line No	-		2	က

Note: 08	Other Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes					
Closing Package Line Description	on	Acct NB Type	2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions
Other Assets		D A	16,776	16,155	Decimal: Zero
		Variance	0	0	
Line No Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	hanges
1 Advances and	16		24	24	0
prepayments Securities and	10,762	8,990		8,990	0
investments 3 Other Assets	5,998	7,141		7,141	0
Total	16,776	6 16,155		16,155	0
Threshold					
Line Description	ø	Question		Answer	te.
Line Item Notes - Advances and prepayments (2004 - Q4YTD) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	/ments (2004 - Q4YTD) PI 10	Please provide explanations for any amounts that have changed 10% or more between the current fiscal year and the prior fiscal	r any amounts that have chent fiscal year and the prior		While the percentage difference is greater than 10% the difference does not appear to be material in dollar terms.
Line Item Notes - Securities and investments (2004 - Q4YTD)		year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal	r any amounts that have chent fiscal year and the prior		Change in investments held by the Exchange Stabilization Fund.
Line Item Notes - Other Assets (2004 - Q4YTD)		year. Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	ions for any amounts that have changed to current fiscal year and the prior fiscal		\$1B decline in the amount of interest payable to FMS FMD by the FRB (SGL 1340).

Tab: Other Notes Info.

Period: Q4YTD Fiscal Year: 2004 Department of the Treasury Other Assets Status: Complete Entity: 2000 Note: 08

\$5.403 represents Treasury's investments in International Financial Institutions. Treasury PAR Note 9. Answer Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other" on the tab labeled "Line Item Notes". Question Tab: Text Data Line No

U.S. Department of the Treasury Financial Management Service Government Financial Report System GF006 - FR Notes Detail Report

						2007	Period: O4YTD	
Note: 09	Accounts Payable				Fiscal	Fiscal Year: 2004	3	
Entity: 2000	Department of the Treasury	reasury						ширен
Status: Complete								
Tab: Line Item Notes	ıs				And the second s			
Closing Package I Accounts Payable	Closing Package Line Description Accounts Payable		Acct NB Type C L Variance	2004 - Q4YTD 511 0	2003 - Q4YTD 510	Rounding Method: Millions Decimal: Zero	Millions Zero	
Line No Line Description 1 End of year balance Total	r iption ar balance	2004 - Q4YTD 511 -511	2003 - Q4YTD 510 -510	Previously Rptd 510 -510	Line Item Changes	0 0 0		
			7.00					
Tab: Other Notes Info.	info.							
	A CALL DESCRIPTION OF THE PARTY			A CONTRACTOR OF THE PARTY OF TH				

Period: Q4YTD Fiscal Year: 2004 Federal Debt Securities Held by the Public: Agencies other than Treasury Department of the Treasury Status: Complete Entity: 2000 Note: 10A

Closing Package Line Description NB Type 2004-04/TD 2003-04/TD 2003-04/TD 2003-04/TD 2004-04/TD	Tab: Lir	Tab: Line Item Notes		A SAMA AND THE REAL PROPERTY AND THE PRO					
Common contrines Held by the Public C L 4,305,302 3,919,055 Line Description Variance 0 0 0 Line Description 2004 - Q4YTD 2003 - Q4YTD Previously Rptd Line Item Changes Treasury Securities: Markeable Securities 2,273,980 1,919,459 1,919,459 Line Item Changes Markeable Securities: 10,0426 622,675 622,675 0 Treasury Securities: 461,490 463,760 463,760 0 Treasury Securities: 10,047 4,201 4,201 4,201 0 Unamortized premium on Treasury Securities: 38,821 -41,047 41,047 41,047 0 Treasury Securities: Activities: 32,735 31,811 31,811 31,811 0 Agency Securities: Activities: Activities: 41,047 41,047 1 1 Agency Securities: Activities: Activities: Activities: Activities: Activities: Activities: Activities: Activities: <th>์ อั</th> <th>sing Package Line Description</th> <th></th> <th></th> <th></th> <th>003 - Q4YTD</th> <th>Rounding Method:</th> <th>Millions</th> <th></th>	์ อั	sing Package Line Description				003 - Q4YTD	Rounding Method:	Millions	
Line Description 2004 - Q4YTD 2003 - Q4YTD Previously Rptd Line Item Changes Marketable Securities: 161449 2003 - Q4YTD 1,919,459 Line Item Changes Treasury Securities: 2,273,980 1,919,459 1,919,459 0 Marketable Securities: 1,919,459 1,919,459 0 Marketable Securities: 610,426 622,675 622,675 0 Morn-marketable Securities: 461,490 463,760 463,760 463,760 0 Non-marketable Securities: 4,043 4,201 4,201 4,201 0 Unamorized permium on Treasury Securities: 33,821 -41,047 -41,047 0 Treasury Securities: Agency Securities: 32,735 31,811 31,811 31,811 Agency Securities: Unamorized premium on Securities: Cacudies at par -41,047 -41,047 Agency Securities: Unamorized premium on Securities: -41,047 -41,047 -41,047 Agency Securities: Unamorized premium on Securities:	<u>я</u>	deral Debt Securities Held by the	Public	C L Variance	4,305,302	3,919,055 0	Decimal:	Zero	
Line Description 2004 - Q4YTD 2003 - Q4YTD Previously Rptd Line Item Changes Marketable Securities: 2,273,980 1,919,459 1,919,459 1,919,459 Marketable Securities: 610,426 622,675 622,675 622,675 Treasury Donds Marketable Securities: 4,043 4,201 4,201 622,675 Treasury Securities: 1,319,459 463,760 463,760 622,675 622,675 Mon-marketable securities: 4,043 4,201 4,201 4,201 622,675 622,675 Mon-marketable securities: Securities: -38,821 -41,047 4,201 4,201 622,675									
Treasury Securities: 961,449 918,196 918,196 Treasury Securities: 2,273,960 1,319,459 1,919,459 Treasury Securities: 610,426 622,675 622,675 Treasury Securities: 610,426 622,675 622,675 Treasury Securities: 461,490 463,760 463,760 463,760 Treasury Securities: 4,043 4,201 4,201 Treasury Securities: 1,28,221 4,047 4,201 Treasury Securities: 1,28,221 4,047 4,047 Treasury Securities: 1,28,221 4,047 4,047 4,047 Treasury Securities: 1,28,221 4,047 4,047 4,047 Treasury Securities: 1,28,221 4,047	Line No		2004 - Q4YTD	2003 - Q4YTD	Previously Rptd				
Treasury Securities	-	Treasury Securities:	961,449	918,196	918,196		0		nano di ana
Treasury Securities: 2,273,980 1,919,459 1,919,4		Marketable Securities - Treasury hills							
Treasury becurities: 610,426 622,675 622,675 0 Marketable Securities: 461,490 463,760 463,760 463,760 Treasury Donds: 4043 4,201 4,201 (2,2	7	Treasury Securities:	2,273,980	1,919,459	1,919,459		0		
Treasury Securities:		Marketable Securities - Treasury notes							
Treasury Securities:	ო	Treasury Securities:	610,426	622,675	622,675		0		
Treasury Securities: 461,490 463,760 463,760 Non-marketable securities: 4,043 4,201 4,201 Treasury Securities: -38,821 -41,047 -41,047 Inamortized premium on Treasury Securities: -41,047 -41,047 -41,047 On Treasury Securities: Accrued interest payable on debt issued by Treasury -41,047 -41,047 -41,047 Agency Securities: Accrued interest payable on securities: -41,047 -41,047 -41,047 Agency Securities: Accrued interest payable on securities: -41,047 -41,047 -41,047 Agency Securities: Accrued interest payable -41,047 -41,047 -41,047 Accrued interest payable -41,047 -41,047 -41,047 -41,047 Accrued interest payable -41		Marketable Securines - Treasury bonds							
Non-marketable securities:	4	Treasury Securities:	461,490	463,760	463,760		0		
Treasury Securities:		Non-marketable							
Unamortized premium on Treasury Securities:	u	Tropolity Operation	4 043	4 204	4 201		_		
on Treasury Securities: Treasury Securities: Treasury Securities: Acrued interest payable on agency Securities: Unamortized discount on or securities: Unamortized discount on securities: Unamortized discount on securities: Agency S	n	Treasury Securities. Unamortized premium	0,40,4	- 04't	104,4		Þ		
Treasury Securities: -38,821 -41,047 -41,047 Unamortized discount on Treasury securities: 32,735 31,811 0 Accrued interest payable on debt issued by Treasury Agency Securities: Securities: Securities: Securities: Unamortized premium on securities: Unamortized premium on securities: Agency Securities: Unamortized premium on securities: Agency Secu		on Treasury securities							
On Treasury Securities Treasury Securities: Accured interest payable on debt issued by Treasury Agency Securities: Securities: Unamortized premium on securities: Unamortized premium on securities: Agency Securities: Unamortized premium on securities: Agency Securities: Unamortized premium on securities: Agency Securities: Accured interest payable on agency securities Accured interest payable Total -4,305,302 -3,919,065 -3,919,065	9	Treasury Securities:	-38,821	-41,047	-41,047		0		
On Ireasury securities Treasury Securities: Accrued interest payable on debt issued by Treasury Agency Securities: Securities at par Agency Securities: Unamortized premium on securities Agency Securities: Unamortized size out on securities Agency Securities: Unamortized size out on securities Agency Securities: Agency Secur	2-24	Unamortized discount							
Accurded interest payable on agency Securities: Accurded interest payable on data issued by Treasury Agency Securities: Unamortized premium on securities: Unamortized discount on securities: Accurded interest payable on agency securities Accurded interest payable on agency securities Total -4,305,302 -3,919,055 -3,919,055	1	on Treasury securities	100	0 77	7		c		
on detail interest payable on detail interest payable on agency Securities: Agency Securities: Unamortized premium on securities: Unamortized discount on securities: Agency Securitie	`	reasury Securities:	32,735	118,12	118,15		5		
Treasury Agency Securities: Agency Securities		Accided interest payable on debt issued by							
Agency Securities: Securities at par Agency Securities: Unamortized premium on securities: Agency Securities: Agency Securities: Unamortized discount on securities: Agency Securities: Agency Securities: Agency Securities: Accrued interest payable on agency securities -4,305,302 Total -3,919,055		Treasury							
Securities at par Agency Securities: Unamortized premium on securities:	∞	Agency Securities:							
Agency Securities: Unamortized premium on securities Agency Securities: Unamortized discount on securities Agency Securities: Acrued interest payable on agency securities Total -4,305,302 -3,919,055 -3,919,055		Securities at par							
Orientification of the following of the following of the following securities: Unamortized discount on securities Agency Securities: Accrued interest payable on agency securities Total -4,305,302 -3,919,055 -3,919,055	ກ	Agency Securities:							
Agency Securities: Unamortized discount on securities Agency Securities: Agency Securities: Agency Securities: Agency Securities: Agency Securities: Acrued interest payable on agency securities Total -4,305,302 -3,919,055 -3,919,055		Onamoruzed premium							
Unamortized discount on securities Agency Securities: Accrued interest payable on agency securities Total -4,305,302 -3,919,055 -3,919,055	Ę	OII securines Agency Securities							
on securities: Agency Securities: Accrued interest payable on agency securities Total -4,305,302 -3,919,055	2	Unamortized discount							
Agency Securities: Accrued interest payable on agency securities -4,305,302 -3,919,055 -3,919,055		on securities							
able -4,305,302 -3,919,055 -3,919,055	=	Agency Securities:							
-4,305,302 -3,919,055		Accrued interest payable							
-4,305,302 -3,919,055 -3,919,055		on agency securities	Analasma.					the state of the s	
		Total	-4,305,302	-3,919,055	-3,919,055		0		

Period: Q4YTD Fiscal Year: 2004 Federal Debt Securities Held by the Public: Agencies other than Treasury Department of the Treasury Entity: 2000 Note: 10A

Status: Complete

The Federal Debt is increasing as a result of deficit spending. Answer Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal Question Line Item Notes - Treasury Securities: Marketable Securities -Treasury notes (2004 - Q4YTD) Line Description Threshold

Rounding Method: Millions Section Name: Federal Debt Held By the Public: Other Information Section: A

Tab: Other Notes Info.

Credit Line Attributes Dollars 0 Line Item Changes Previously Rptd 2003 - Q4YTD 2004 - Q4YTD Line Line Description No

0 0 0 6,737,642 7,384,000 0 6,737,642 7,384,000 0 7,333,350 7,384,000 1 Debt subject to Statutory debt statutory limit 3 Unmatured limit

Credit Credit

Dollars

Decimal: Zero

Dollars

Credit

Dollars

0

0

0

0

0

0

0

Credit

Dollars

marketable
Treasury securities
authorized to be
redeemed - buy
backs
4 Premium at which
6 our filter and a thick

4 Premium at which securities were redeemed 5 Net change of Federal debt securities held by

accrued interest as

the public and

1 2 .

ΑN RB ΑX ΑX Ϋ́ Line Attributes Percent Percent Percent Percent Decimal: Zero Period: Q4YTD Fiscal Year: 2004 Rounding Method: Millions Section Name: Federal Debt Held By The Public: Average Interest Rate Section Name: Federal Debt Held By the Public: Other Information Federal Debt Securities Held by the Public: Agencies other than Treasury 1.0000 3.8000 8.2000 5.3000 2003 - Q4YTD 1.6000 3.5000 8.0000 5.1000 Department of the Treasury 2004 - Q4YTD Tab: Other Notes Info. securities - Tresury Line Line Description Treasury bonds
4 Non-marketable
securities Status: Complete securities -Treasury bills 2 Marketable it relates to buybacks Section: A Section: B 3 Marketable 1 Marketable securities -Entity: 2000 Note: 10A notes

Note: 10B T Entity: 2000	Treasury securities held by the Department of the Treasury	Treasury securities held by the Government trust, revolving, and special funds Department of the Treasury	rd special funds	Fiscal Year: 2004	Period: Q4YTD
Status: Complete					
Tab: Line Item Notes Closing Package Line Description	Line Description	N N N N N N N N N N N N N N N N N N N	Acct Type	Rounding Method: Millions	: Millions
NONE		Vari	0 Variance	0 Decima	Decimal: Zero
Line No Line Description	ition				
Tab: Other Notes Info. Section: A		Section Name: Investments in Federal Debt securities		Rounding Method: Millions	Decimal: Zero
Line Line Description	Investments in Federal	Unamortized discounts	Unamortized prem		Line NB Affributes
16 All other programs and funds		261	-17		Dollars Debit

Note: 11		Federal Employee and Veteran Benefits Payable	efits Payable			Fiscal	Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000		Department of the Treasury							
Status:	Status: Complete								
Tab: Line	Line Item Notes								to the state of th
S Clo	Closing Package Line Description	ne Description	NB	Acct 3 Type	2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions	llions	
Fe	deral Employee ar	Federal Employee and Veteran Benefits Payable	O	ـــ . :	702	681	Decimal: Zero	ıro	
ACTUAL DESIGNATION OF THE PERSON OF THE PERS	Co		Open printed and the second of the second or an object of the second of	variance	<u>U</u>	n			
Line No	Line Description	in 2004 - Q4YTD		2003 - Q4YTD	Previously Rptd	Line Item Changes	sabu		
~ c	Pension								
٧	Post-retirement nealin benefits	nealth							
ю	Veteran's compensation	ensation							
	and burial benefits	its	202	a 2	28		c		
t	benefits	_	20.7	- 00	S	-	o		
	Total		-702	-681	-681		0		
1 1									
ian.	Onlei Motes IIIIO.					Anna para da para para para para da tampida pada da tampida pada da tampida pada da tampida pada da tampida p		а шете перестания в перестания в перестания («Да да меня» «Да да	
Sect	Section: A	Section Name: Pension Liabi entered for pe	Pension Liability-To be completed for the amour entered for pension in the "Line Item Notes" tab	or the amount n Notes" tab	No Data Flag: YES	Rounding Method: Millions	4: Millions	Decimal: Zero	
Line Line	Line Line Description	2004 - Q4YTD	2003 - Q4YTD	Previc	Previously Rptd Line Ite	Line Item Changes			Line NB
	1								
	Actualial actioned pension liability - beginning of								Dollars Credit
period 2 Adiustr	period Adinstments to								Dollare Cradit
	beginning balance								
3 Plan an	Plan amendment								Dollars Credit
4 Asst	Assumption				A WARREN				Dollars Credit
	change liability				the section of the second of t	,			
5 Nor	normal costs Interest on liability								Dollars Credit
7 Prio	Prior (or past)								
8 Actu	service cost Actuarial								Dollars Credit
- 1	(gains)/losses				THE PROPERTY OF THE PARTY OF TH				

Note: 11	Federal Employee and Veteran Benefits Payable		Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury				
Status: Complete					
Tab: Other Notes Info.					
Section: A	Section Name: Pension Liability-To be completed for the amount entered for pension in the "Line Item Notes" tab	nount No Data Flag: YES tab	Rounding Method: Millions	Decimal: Zero	
9 Total pension					Dollars Credit
10 Less: benefits					Dollars Debit
11 Actuarial accrued pension liability - end of period					Dollars Credit
Section: B	Section Name: Pension Liability Significant Assumptions	No Data Flag: YES			
Line Line Description	2004 - Q4YTD 2003 - Q4YTD				Line NB
NO 1 Rate of interest				At	w
					Percent N/A
3 Projected salary increases					Percent N/A
Section: C	Section Name: To be completed for the amount entered for Retirement Health Beneftis:	for Post No Data Flag: YES	Rounding Method: Millions	Decimal: Zero	
Line Line Description No	2004 - Q4YTD 2003 - Q4YTD	Previously Rptd Line Ite	Line Item Changes	At	Line NB Attributes
1 Actuarial accrued					Dollars Credit
post-retirement health benefits		The second commence of the second control of the second of			
of period					
2 Adjustments to					Dollars Credit
					Dollars Credit
5 Actuarial			\$40.404.004.004.004.004.004.004.004.004.		Dollars Credit

	Federal Employee and Veteran Benefits Payable	Benefits Payable		Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000 De	Department of the Treasury						
Status: Complete							
Tab: Other Notes Info.							
Section: C	Section Name: To be co Retireme	To be completed for the amount entered for Post Retirement Health Beneffis:	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero		
(gains)/losses 6 Total post- retirement health						Dollars	Credit
7 Less: claims paid 8 Actuarial accrued post-retirement health benefits liability - end of period						Dollars Dollars	Debit Credit
Section: D	Section Name: Post Reti	Post Retirement Health Significant Assumptions	No Data Flag: YES				
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD				Line	NB
1 Rate of interest 2 Rate of health care						Percent Percent	N N N A
1000 11110							
Section: F	Section Name: Other Re	Other Related Information	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD Prev	Previously Rptd Line Iter	Line Item Changes		Line Attributes	NB
1 Non-marketable Treasury securities held by Thrift Savings Plan						Dollars	Debit
(TSP) Fund 2 Market value of pension of other						Dollars	Debit
benefits (ORB) investments and							

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2004 Period: Q4YTD	
Entity: 2000	Department of the Treasury		
Status: Complete	plete		
Tab: Other Notes Info.	otes Info.		
Section: F	Section Name: Other Related Information No Data Flag: YES	Rounding Method: Millions Decimal: Zero	0
other market- based and market. securities	et- I market.		
Tab: Text Data	No Data Flag: YES		
Line No	Question Answer		
_	Provide the following information as it related to future policy benefits for Whole Life Insurance (SFFAS No. 5, par 117 and 121), Components of liability for future benefits, explanation of its projected use, and any other notential use.		
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used (SFFAS 5, par 67)		
8	Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.		
4	Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.		TO THE PARTY OF TH

Note: 12 Envi	Environmental and Disposal Liabilities	ies		Fisca	Fiscal Year: 2004 Period	Period: Q4YTD	
2000	Department of the Treasury						***************************************
Status: Complete							1
Tab: Line Item Notes							Γ
Closing Package Line Description	ne Description	- F	2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions		
Environmental and Disposal Liabilities	isposal Liabilities	C L Variance	0 0	0	Decimal: Zero		
Line No Line Description 1 2 3	nn 2004 - Q4YTD	TD 2003 - Q4YTD	Previously Rptd	Line Item Changes	langes		
5 Other Environmental 6 and Disposal Liabilities	nental abilities						1
Total							
Tab: Other Notes Info.							
ര്	Section Name: Other Rela	Other Related Information	No Data Flag: YES	Rounding Method: Millions	od: Millions	Decimal: Zero	
Line Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd Line	Line Item Changes		Line N Attributes	88
No 4 Amount of						Dollars De	Debit
capital expenditures used							
to remediate legacy						Dollars	Debit
2 Unrecognized							
portion of estimated total							
cleanup costs							
general property,							
plant, and						Dollars	Debit
3 Estimated cleanup							
costs when general property,							
plant and					And the second s		

			Fiscal Year: 2004	Period: Q4YTD	
Note: 12	Environmental and Disposal Liabilities				
Entity: 2000	Department of the Treasury				
Status: Complete	Ð				
Tab: Other Notes Info.	s Info.			Daojmol. Zoro	
Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: Millions	Decilia: Loc	
equipment is placed into service	stvice			Dollars	ars Debit
4 Changes in total estimated cleanup	otal anup				
costs due to	one with				iq C
technology				Dollars	
	<u>v.</u>				
due to changes in	ui set				
law and					
technology that is	hat is				
related to prior perior	lor				
Tab: Text Data	No Data Flag: YES				
	O. confirm	Ā	Answer		
Line No	apoint cuitored of the same of				
← (Describe the method for assigning estimated cleanup cost to operating perious provide the formulation of estimates regarding possible changes to cleanup costs due to inflation,	ue to inflation,			
7	deflation, technology, or applicable laws and regulations				
က	List the applicable laws and regulations covering cleanup requirements				The state of the s
4	Provide a description of type of environmental and disposal magnitudes				

Period: Q4YTD	ons and a second	
Fiscal Year: 2004	- Q4YTD Rounding Method: Millions 0 Line Item Changes	
	2004 - Q4YTD 2003 - Q4YTD 0 0 C C Previously Rptd Line Iten	
	Acct NB Type 20 C L Variance 2003 - Q4YTD	
Benefits Due and Payable Department of the Treasury	ine Description ayable on 2004 - Q4YTD Due and	
Note: 13 Ber Entity: 2000 Deg Status: Complete	Tab: Line Item Notes Closing Package Line Description Benefits Due and Payable Line No Line Description 9 Other Benefits Due and 10 11 12 Total	Tab: Other Notes Info.

U.S. Department of the Treasury Financial Management Service Government Financial Report System GF006 - FR Notes Detail Report

While the difference is greater than 10% it does not appear to be material in dollar While the difference is greater than 10%, it does not appear to be material in dollar terms. Period: Q4YTD Rounding Method: Millions Decimal: Zero Fiscal Year: 2004 -5,136 5,136 0 00 0 0 0 Line Item Changes Answer terms. 32,845 2003 - Q4YTD year.
Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal 8,314 10,924 9,205 106 139 233 755 -32,845Previously Rptd 32,705 2004 - Q4YTD 9,205 3,1788,305 139 10,924 755 106 -32,845 Acct Type Variance 2003 - Q4YTD RB Question year. 172 297 3,1298,367 10,924 9,397 54 -32,705 365 Line Item Notes - Accrued wages and benefits (2004 - Q4YTD) 2004 - Q4YTD Line Item Notes - Deferred revenue (2004 - Q4YTD) Department of the Treasury Closing Package Line Description Other Liabilities undeposited collections Exchange Stabilization Advances from foreign Carriers claim payable Federal aid highway Advances from others Accrued grant liability Deposited funds and D.C Pension Liability Contractual services Insurance programs Deferred revenue Capital lease liability Accrued wages and Nuclear waste fund Line Description Gold certificates grant accruals government Tab: Line Item Notes Other Liabilities Other debt Status: Complete benefits Line Description Total Fund Entity: 2000 Note: 14 **Threshold** Line No 9 7 7 5 4 5 ω 459

Note: 14 Entity: 2000 Status: Complete	Other Liabilities Department of the Treasury		Fiscal Year: 2004	2004 Period: Q4YTD	
Threshold Line Description Line Item Notes - Deposi (2004 - Q4YTD) Line Item Notes - Capital Line Item Notes - Other L Tab: Other Notes Info	Deposited funds and undeposited collections Capital lease liability (2004 - Q4YTD) Other Liabilities (2004 - Q4YTD) ss Info.	Auestion Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year. Please enter a description for any amounts over \$50 million.		Answer It appears that the Treasury Forfeiture Fund inappropriately changed from SGL 2400 to 2990 for Deposit Funds IRS reductions in capital leases. Increase in various accounts payable and other accrued liabilities.	18
Tab: Text Data					
Line No	Question Provide a description and related amounts for balances that exceed \$2 bil amounts were entered on lines 18 - 21 on the tab titled "Line Item Notes".	lion for line items where	Answer D.C. Pensions Liability - Treas Columbia judges and benefits police officers, firefighters, and	Answer D.C. Pensions Liability - Treasury hasl responsibility for all benefits earned for District of Columbia judges and benefits earned on or before June 30, 1997, for District of Columbia police officers, firefighters, and teachers. Refer to Department PAR Note 16.	

U.S. Department of the Treasury Financial Management Service Government Financial Report System GF006 - FR Notes Detail Report

	Section Name: Collections of Federal Revenue			1 1 1	Billions	Decimal: Zero	
Other Notes Info. Section: A		erai Kevenue		Rounding Method: E		٠	
Line Line Description	Federal Revenue Collections	2004	2003	2002	Prior Years		Line Attributes
1 Individual income and tax	1,695	1,128	541	13	13		Dollars Credit
Withholdings Corporation	230	151	29	-	17		Dollars Credit
Unemployment	7	ω	2	0	0		Dollars Credit
taxes Excise taxes	02	50	19	~	0		
Estate and gift	56	0	17	~	∞		Dollars Credit
taxes Railroad retirement	4	ဇ	*	0	0		Dollars Credit
taxes Federal Reserve	20	13	7	0	0		Dollars Credit
earnings Fines, penalties,	0	2	0	0	0		Dollars Credit

U.S. Department of the Treasury Financial Management Service Government Financial Report System GF006 - FR Notes Detail Report

Note: 15	Collections and Refunds of Federal Revenue	enue		Fiscal Year: 2004	1004	Period: Q4YTD		
00	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info.	•							
Section: A	Section Name: Collections of Federal Revenue	deral Revenue		Rounding Method: Billions	SL	Decimal: Zero		
9 Custom duties	0	0	0	0	0		l	Credit
	2,054	1,352	654	16	32			Credit
11 Less: Amounts	-	_	0	0	0		Dollars	Debit
collected for Non- Federal entities								
12 Total	2,053	1,351	654	16	32	And Andrews Control of the Control o	Dollars	Credit
Section: B	Section Name: Federal Tax Refunds Disbursed	inds Disbursed		Rounding Method: Billions	SU	Decimal: Zero		
Line Line Description	Refunds Disbursed	2004	2003	2002	Prior Years		Line Attributes	B B
	230		210	12	7			Credit
and tax withholdings								
2 Corporation	47	-	6	7	30		Dollars	Credit
3 Estate and gift	τ	0	0	-	0		Dollars	Credit

4 Excise taxes	-	0	~	0	0		Dollars	Credit
5 Customs Duties	0	0	0	0	0		Dollars	Credit
6 Unemployment	0	0	0	0	0		Dollars	Credit
taxes 7 Total	279	2	220	20	37		Dollars	Credit
- (

Note: 15	Collections and Refunds of Federal Revenue	al Revenue		Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury				
Status: Complete	te				
Tab: Other Notes Info.	ss Info.				
Section: C	Section Name: Tax Gap			Rounding Method: Billions	Decimal: Zero
Line Line Description No	ption 2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1 Tax gap estimate	mate 350	300	246	54	
2 Portion due from	rom 0	0	215	-215	Dollars Debit
identified non- compliance	ė				
assessments	,,,				
3 Portion due from pre-assessment	from 0 lent	0	31	-31	Dollars Debit
Tab: Text Data Line No	Question			Answer	
<u></u>	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	ted to Collections and Disburse	aments of Federal Revenue.	The Department's Statement of Custodial Activity is presented on a modified accrual basis accounting. This method initially reports revenue in the financial statements on the cash basis, which is then adjusted by the change in net federal taxes receivable — net of change in refunds payable — during the current fiscal year. This adjustment effectively converts the cash basis of accounting to a full accrual amount. The related distribution of all such collections to the General Fund of the Treasury is similarly reported on the cash basis. The amount displayed as distributed to the General Fund does not include this accrual adjustm Refunds of taxes and interest are reported on a cash basis. Refunds include payments of earned income tax credits (EITC), health coverage tax credits (HOTC), and child care cred as well as overpayments of taxes.	The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. This method initially reports revenue in the financial statements on the cash basis, which is then adjusted by the change in net federal taxes receivable — net of change in refunds payable — during the current fiscal year. This adjustment effectively converts the cash basis of accounting to a full accrual amount. The related distribution of all such collections to the General Fund of the Treasury is similarly reported on the cash basis. The amount displayed as distributed to the General Fund does not include this accrual adjustment. Refunds of taxes and interest are reported on a cash basis. Refunds include payments of earned income tax credits (EITC), health coverage tax credits (HCTC), and child care credits as well as overpayments of taxes.
74	Specifically define the amounts reported in Section C as "Tax Gap Estimate" gap includes or excludes estimates of taxes due on illegally earned revenue).	rted in Section C as "Tax Gap E of taxes due on illegally earned	Estimate" (e.g., whether the tax revenue).		The tax gap is the the aggregate amount of tax (i.e, excluding interest and penalties) that is imposed by tax laws for any given tax year but is not paid voluntarily and timely. The IRS, as of September 30, 2004, projects, based on compliance data from the 1980s, that the tax gap is somewhere between \$300 billion and \$350 billion. The tax gap arises from three types of noncompliance: not filing timely tax returns (the nonfiling gap), underreporting the correct
				amounts of tax on timely-filed returns (the underrepointing gap), and not paying on time the full amount reported on timely-filed returns (the underpayment gap).	derreporting gap), and not paying on time trie te underpayment gap).
				At the present time, the IRS definition of the tax gap is for legal-source economic activity only; they do not have estimates of tax compliance related to illegal-source income.	ax gap is for legal-source economic activity iance related to illegal-source income.

recent year. Some of the studies upon which the IRS's estimates are based were conducted in the 1970s. Moreover, the IRS data is subject to uncertainty, because even the most recent compliance measurement methods cannot detect all noncompliance (by the very nature of noncompliance). This is particularly true of unreported income that is not subject to third party withholding. The IRS does not make adjustments to the estimates to account for estimates of the tax gap are based on very old compliance data. Tax Year 1988 is the most The IRS does not have the information needed to make reliable estimates of the filing noncompliance and reporting noncompliance of the tax gap, the relative sizes of the three main components of the tax gap, or the total size of the current tax gap. IRS's most recent Period: Q4YTD Fiscal Year: 2004 undetected noncompliance. Answer Provide an explanation of the limited liability of the estimates. Collections and Refunds of Federal Revenue Department of the Treasury Question Status: Complete Entity: 2000 Tab: Text Data Note: 15 Line No

	20 C. 100	The state of the s						
Note: 16	Prior-Period Adjustments	ents		Fiscal Ye	Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury	reasury						
Status: Complete	ste							
Tab: Other Notes Info.	es Info.							
Section: A	Section Name:	Section Name: Prior Period Adjustments	No Data Flag: YES	Rounding Method: Millions	Millions	Decimal: Zero		
Line Line Description No	ption 2004 - Q4YTD	Ф					Line Attributes	8
1 Amounts that	±						Dollars	Credit
adjusted CY beginning net	#							
change in								
accounting principles								
2 Amounts that	14						Dollars	Credit
adjusted CY beginning net	*							
position - for								
correction of errors in PP not	not							
Tab: Text Data	No D	No Data Flag: YES						
Line No	Question		Ans	Answer				
~	Describe the adjustment	Describe the adjustments to beginning net position that resulted from changes in accounting	sounting					
2	principles and all correc List the line items that w	principles and all corrections of errors that were not restated. List the line items that were restated and the amount they were restated by, for all corrections of	rrections of					
Ç.	errors restated.	errors restated. Describe the corrections of error that were restated						
o								

Note: 17 C	Contingencies			Fiscal Y	Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info								
Section: A	Section Name: Insurance, cl	Section Name: Insurance, civil litigation, and environmental litigation	litigation No Data Flag: YES	g: YES Rounding Method: User-Defined	User-Defined	Decimal: User-Defined	əfined	
Line Line Description No 1 Insurance contingencies 2 Civil litigation, claims, and assessments 3 Environmental litigation, claims, and assessments	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			Line Attributes Dollars C Dollars C Dollars C	Credit Credit
Section: B	Section Name: Insurance in force	force	No Data Flag: YES	g: YES Rounding Method:	User-Defined	Decimal: User-Defined	efined	
Line Line Description No 1 2 3 4	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			Line Attributes Dollars C Dollars C Dollars C Dollars C	NB Credit Credit Credit Credit
Section: C	Section Name: Other contingencies	gencies		Rounding Method:	Millions	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			Line Attributes	NB
1 Multilateral Development Banks (MDBs) 2 3 4	61,703	61,495		61,495			Dollars C Dollars C Dollars C Dollars C Dollars C Dollars C	Credit Credit Credit Credit Credit

Note: 17	Contingencies	Fiscal Year: 2004 Period:	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete	lete		
Tab: Text Data			
Line No	Question	Answer	
~	Provide the range of loss for probable liabilities (SFFAS No. 5, par. 39).	None Reported in Treasury PAR Note 17	
2	Provide the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40 41).	Treasury is subject to contingent liabilities which include litagation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a material adverse effect on the financial statements, except for litigation described in Text data 3.	gation cases. These contingent ultimate disposition is unknown. nagement's opinion that the gregate, will not have a material ion described in Text data 3.
		Treasury is a party in various administrative proceedings, legal actions, and claims bought by or against it. At September 30, 2004 and 2003, no claims were reported in which a loss is probable, and no confingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.	gal actions, and claims bought by vere reported in which a loss is ngs and claims for which it is

Period: Q4YTD

Fiscal Year: 2004

Note: 17 Contingencies

Entity: 2000 Department of the Treasury

Status: Complete

Tab: Text Data

Line No Question

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Provide the nature for each contingency you entered in sections A, B and C.

Annual

Based on the information provided by legal counsel and in the opinion of management the ultimate resolution of these cases could materially affect Treasury's financial position or results of operations. Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2004 and 2003 no claims were reported in which a loss was probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.

Specific cases in which a loss is possible.

Cobell v Norton (formerly Cobel v. Babbitt): Native Americans allege that the Department's of Interior and Treasury have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements have asserted that the class is owed tens of billions of dollars.

Tribal Trust Fund Cases: Thirteen cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases which do not name Treasury as a defendant. It is probable that the tribes will file additional suits. It is not possible at this time to determine the number of suits that may be filed or the amount of damages that may be claimed.

Cruz v. United States, de la Torre v. United States, Barba v. United States and Chavez v. United States. These are claims that Mexican workers who were employed in the United States beginning in 1942 did not recieve funds which were withheld from workers, nor did they receive an accounting of such funds.

Ferreiro v. United States: plaintiffs claim allegedly past due civil service retirement benefits relating to individuals' employment by the U.S. Government in Cuba prior to 1963. The Department also had employment cases (e.g., discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) in which a probable loss is reasonably possible, but for which a range of potential loss could not be determined.

Other Contingenicies:

Multilateral Development Banks (MDBs): Treasury has subscribed to additional capital for certain MDBs, portions of which are callable under certain circumstances to meet the obligations of the respective MDBs. There has never been, nor is there anticipated, a call on Treasury's subscriptions. As of September 30, 2004 and September 30, 2003 U.S. callable capital in MDBs was \$61,703 million and \$61,495 million.

Note: 17	Contingencies	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete	lete		
Tab: Text Data			
Line No	Question	Answer	
4	Provide a statement if the estimate of loss cannot be made.	Based on the information provided by legal counsel and in the opinion of management the ultimate resolution of these cases could materially affect Treasury's financial position or results	and in the opinion of management the iffect Treasury's financial position or results
ស	Provide a description of the risk insurance programs that you have in force.	of operations Terrorism Risk Insurance Program: The Terrorism Risk Insurance Program: The Terrorism Risk Insurance Act of 2002 provided Treasury an appropriation to compensate insurance companies for commercial property and casualty insurance losses resulting from certified acts of terrorism. Under the program, the U.S. Government is responsible for paying 90 perecent of insured losses arising from future acts of terrorism above the applicable insurer deductibles and below the annual cap of \$100 billion. Any claims would be paid from permanent, indefinite budget authority and would not require subsequent appropriations. The Act sunsets on December 31, 2005. The Terrorism Risk Insurance Brown is activated into the declaration of an "act of terrorism" but the Servator of the	Treasury an appropriation to compensate assualty insurance losses resulting from J.S. Government is responsible for ture acts of terrorism above the I cap of \$100 billion. Any claims would be d would not require subsequent 2005. The Terrorism Risk Insurance
		Treasury in concurrence with the Secretary of State and the Attorney General	and the Attorney General.

Credit Credit Credit Credit Credit Credit Credit Credit Debit Debit Credit 贸 Whille change is greater than 10%, it appears to be immaterial in dollar terms. Line Attributes Attributes Dollars Decimal: Zero Decimal: Zero Period: Q4YTD Same as 1. Change at IRS Fiscal Year: 2004 Rounding Method: Millions Millions Changes at IRS. Rounding Method: Answer 9 112 106 210 11 -105 φ PY Non-Federal PY Non-Federal Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.
Please provide explanations for any amounts that have Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. changed by 10 percent or more between the PY Federal PY Federal current fiscal year and prior fiscal year. 121 ω 78 57 54 ကု -51 CY Non-Federal CY Non-Federal Question Section Name: Capital leases - other Other Notes Info - ADP Assets - Software Licenses (CY Non-Other Notes Info - Net assets under capital leases (CY Non-Federal) Section Name: Capital leases Department of the Treasury CY Federal CY Federal Other Notes Info - Other (CY Non-Federal) Commitments Tab: Other Notes Info. depreciation/amorti Executory costs including any profit 1 ADP Assets -Software Licenses Total capital lease Line Line Description No Line Line Description 7 Net assets under 1 Future minimum Imputed interest lease programs Status: Complete 3 4 5 6 Accumulated capital leases Line Description Section: A Section: B Entity: 2000 Note: 18 2 Other zation Threshold Federal)

Note: 18 C	Commitments			Fiscal Year: 2004	4 Period: Q4Y1D	VID.	and Million
Entity: 2000 D	Department of the Treasury						
Status: Complete							AM (MO) MALAN
Tab: Other Notes Info.							
Section: B	Section Name: Capital leases - other	ss - other		Rounding Method: Millions	Decir	Decimal: Zero	
Threshold Line Description Other Notes Info - Futur	hreshold Line Description Other Notes Info - Future minimum lease programs (CY Non-Federal)		Question Please provide explanations for any amounts that have changed by 10 percent or more between	Answer RS decline in capital leases	leases		
Other Notes Info - Total	current fiscal year and prior fiscal year. Other Notes Info - Total capital lease liability (CY Non-Federal) Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.	current fiscal year and prior fiscal year. Jease provide explanations for any amounts changed by 10 percent or more between the current fiscal year and prior fiscal year.	ior fiscal year. ons for any amounts that hav. r more between the ior fiscal year.	re IRS decline in capital leases.	leases.		
Section: C	Section Name: Commitment:	Commitments: Operating leases and undelivered orders	/ered orders	Rounding Method: Millions	Decir	Decimal: Zero	
Line Line Description No	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		Line	NB NB
1 Operating leases 2 Undelivered orders	380	41 54.029	360	41		Dollars	Credit
Threshold Line Description Other Notes Info - Unde	Ine Description Line Description Other Notes Info - Undelivered orders (CY Non-Federal)	Question Please provide explanations for any amounts changed by 10 percent or more between the current fiscal year and prior fiscal year	Question Please provide explanations for any amounts that have changed by 10 percent or more between the intrant ficzal year and prior ficzal year.		Answer The \$6B increase is related to the U.S. quota in the IMF - letter of credit. See Department PAR Note 8.	the IMF - letter of credit.	See
Section: D	Section Name: Other Commitments	itments	io nacal year.	Rounding Method: Millions	Decir	Decimal: Zero	
Line Line Description No	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal		Line	a B B
1 Loan Commitment to the Republic of Turkey - PAR Note 17		8,500		8,500		Dollars	Credit
						Dollars	Credit
თ •						Dollars	Credit
4 r						Dollars	Credit
ç.	***************************************		To a design of the control of the co	THE REPORT OF THE PARTY OF THE		Dollars	Credit

Note: 18	ပိ	Commitments		Fiscal Year: 2004	4 Period: Q4YTD	
Entity: 2000		Department of the Treasury				
Status: Complete	lete					
Tab: Other Notes Info.	otes Info.					
Section: E	111	Section Name: Risk assumed	No Data Flag: YES	YES Rounding Method: User-Defined	ifined Decimal: User-Defined	
Line Line Description No 1 Risk assumed from insurance and	ription ned from and	2004 - Q4YTD 20	2003 - Q4YTD		Line Attributes Dollars	Line NB ttributes Dollars Credit
programs						
Tab: Text Data						
Line No	Question	u		Answer		
V	Provid	the Indicators of the range of uncertain	Provide the Indicators of the range of uncertainty around insurance related estimates and	A/N		
0 m	sensiti Provid Provid rental escala	sensitivity of the estimates to changes in major assumptions. Provide a statement if the estimate of possible liability cannot be made. Proivide a description of the lessee's leasing arrangements including th rental payments are determined, the existence and terms of renewal or escalation clauses and restrictions imposed by lease agreement.	sensitivity of the estimates to changes in major assumptions. Provide a statement if the estimate of possible liability cannot be made. Proivide a description of the lessee's leasing arrangements including the basis on which contigent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	N/A See comments from Treasury bureaus that responded to this inquiry. Other Treasury bureaus did not respond. It is reasonable to assume in a diverse entity such as Treasury that there are numerous lease agterns with regard to contingent lease payments, renewal or purchase clauses, and restrictions imposed by the lease agreement. U.S. Mint - We lease space in the building that we partially rent to IRS and the Treasury Executive Institute. These leases are ongoing and significant changes. Should these tenants eventually leave, we would problem subletting to another tenant. Bureau of Engraving and Printing - Lease arrangements are based on Additions may be made for parking, security, and maintenance. The predetermined escalation in the annual rental amount.	N/A See comments from Treasury bureaus that responded to this inquiry. See comments from Treasury bureaus did not respond. It is reasonable to assume that in a diverse entity such as Treasury that there are numerous lease agreements with differing terms with regard to contingent lease payments, renewal or purchasen options, escalation clauses, and restrictions imposed by the lease agreement. U.S. Mint - We lease space in the building that we partially rent to IRS, Customs, Public Debt and the Treasury Executive Institute. These leases are ongoing and we do not anticipate any significant changes. Should these tenants eventually leave, we would most likely not have a problem subletting to another tenant. Bureau of Engraving and Printing - Lease arrangements are based on rentable square feet. Additions may be made for parking, security, and maintenance. The agreement may have predetermined escalation in the annual rental amount.	differing alation Jic Debt spate any strave a sure feet. y have
				operating leases thar expire at variou	operating leases that expire at various times with options for renewal.	מפו אמווסתפ

Note: 19	Dedicated Collections			Fisc	Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							
Status: Complete								
Tab: Other Notes Info.),							
Section: A	Section Name: Assets - Current Year	urrent Year		Rounding Method: Millions	od: Millions	Decimal: Zero		
Line Line Description No	Inv. in Fed debt securities - net	Fund balance with Treasury	Other Fed assets	Non-Federal assets	Total assets		Line Attributes	S S
14 D.C Pensions and Miscellaneous Treasury Trust Funds	2,302	, w	29	85	2,418		Dollars	Debit
15							Dollars Dollars	Debit Debit
Section: B	Section Name: Assets - Prior year	rior year		Rounding Method:	od: Millions	Decimal: Zero		
Line Line Description No	Inv. in Fed Debt Sec net	Fund balance with Treasury	Other Federal assets	Non-Federal assets	Total assets		Line Attributes	SB B
14 D.C Pensions and Miscellaneous Treasury Trust	2,632	~	33.	75			Dollars	Debit
Funds 15 16							Dollars Dollars	Debit Debit
Section: C	Section Name: Liabilities -	Liabilities - Current Year		Rounding Method:	od: Millions	Decimal: Zero		
Line Line Description No	Liability due and payable to beneficiaries	Other liabilities	Total liabilities				Line	NB
14 D.C. Pensions and Miscellaneous Treasury Trust	231	8,377	8,608				Dollars	Credit
15 16							Dollars Dollars	Credit Credit

Note: 19	Dedicated Collections				Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							22001.004440.0
Status: Complete				Management and the second seco			:	
Tab: Other Notes Info.	.o.							
Section: D	Section Name: Liabilities	Liabilities - Prior Year		Rounding M	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	Liability due and payable to beneficiaries	Other liabilities	Total liabilities				Line Attributes	NB
14 D.C Pensions and Other Miscellaneous Treasury Trust	230	8,313	8,543				Dollars	Credit
15 16							Dollars Dollars	Credit Credit
Section: E	Section Name: Current Year - Revenue, financing, expenses, and other	ear - Revenue, financing, e	xpenses, and other	Rounding M	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	Beginning net position	Exchange revenue - Federal	Exchange revenue - with the public	Nonexchange revenue - Federal	Nonexchange revenue - with the public	Other financing sources	Line Attributes	NB
14 D. C Pensions and Miscellaneous Treasury Trust Funds	5,804	-109	-23	-487		0	Dollars	Debit
15							Dollars Dollars	Debit Debit
Line Line Description No	Other changes in fund balance	Program expenses	Other expenses	Ending Net Position			Line Attributes	S B B
14 D. C Pensions and Miscellaneous Treasury Trust Funds	0	389	626	6,200			Dollars	Debit
15 16							Dollars Dollars	Debit Debit

Note: 19	Dedicated Collections	The second secon	To the same of the		Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury							
Status: Complete	Ф				A Deliverson of the second of			
Tab: Other Notes Info.	s Info.				A CONTRACTOR OF THE PROPERTY O			
Section: F	Section Name: Prior Ye	Prior Year - Revenue, financing, expenses, and other	enses, and other	Rounding Method:	Method: Millions	Decimal: Zero		
Line Line Description No 14 D.C.Pensions and Other Miscellaneous Treasury Trust Funds 15	tion Beginning net position and 5,480	Exchange revenue - Federal -564	Exchange revenue - with the public - 136	Nonexchange revenue - Federal	Nonexchange revenue with the public	Other financing sources	Line Attributes Dollars Dollars Dollars	NB Debit Debit Debit
Line Line Description No 14 D.C.Pensions and Other Miscellaneous Treasury Trust Funds 15	on Other changes in fund balance and	Program expenses	Other expenses	Ending net position			Line Attributes Dollars Dollars Dollars	NB Debit Debit Debit
Section: G	Section Name: Other		No Data	No Data Flag: YES Rounding Method:	Method: User-Defined	Decimal: User-Defined	efined	
Line Line Description No 14 15 16	tion CY- Revenues	CY - Other financing sources	CY - Costs	PY - Revenues	PY - Other financing sources	PY - Costs	Line Attributes Dollars Dollars Dollars	NB Debit Debit Debit
Tab: Text Data								
Line No	Question Provide the legal authority for the administrative entity of each fund on SFFAS No. 7, par. 85.	administrative entity of each	fund to use the collections based		Answer In conformity with SFFAS No. 7, the information regarding the D.C. Pension Fund is reported separately in special reports to the contributors and beneficiaries. Investments and revenue related to investments in Bureau of Public Debt Securities are eliminated in the Department's consolidated financial statements.	regarding the D.C. Pension Fributors and beneficiaries. In olic Debt Securities are elimin	Fund is vestments a nated in the	pu

Other Data: 01	Net Cost Statement:			Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury					*********
Status: Complete						
Tab: Other Data Info.	TO THE THE TAXABLE AND ADMINISTRATIVE ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE ADMINISTRATIVE AND ADMINISTRATIVE ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRATIVE AND ADMINISTRA	The state of the s		A SAMANA A		
Section: A	Section Name: Value for (SFFAS N	Section Name: Value for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	blic: No Data: YES	ES Rounding Method: User-Defined	Decimal: User-Defined	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD Pre	Previously Rptd	Line Item Changes	Line NB Attributes	<u> </u>
1 Expected loss when goods or services are made or provided to order	n				Dollars Det	Debit
Tab: Other Text Data						
Section: A	Section Name: Value fo	Section Name: Value for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	oublic:			
Line No Question		A AND	A Administrative Parket	Answer		
1 Provide the p 2 Provide the p 3 Provide the p	Provide the pricing policy that differs from full cost or market pricing. Provide the possible effect on demand and revenue if prices were re Provide the prices set by law or executive order not based on full cost	Provide the pricing policy that differs from full cost or market pricing. Provide the possible effect on demand and revenue if prices were raised to reflect market or full cost. Provide the prices set by law or executive order not based on full cost or market and possible effect.	narket or full cost. possible effect.	None known N/A N/A		

Other Data: 02	Statement of Operations and Changes in Net Position:	d Changes in Net Position:		Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury						
Status: Complete							
Tab: Other Data Info.							
Section: A	Section Name: Nonexcharmage as a made as a accounting	ge Revenue: Specific poteresult of using the modified	ntial accruals not cash basis of	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range		Line Attributes	8
1 Federal Income Taxes	0	0	0	0		Dollars	Debit
2 Excise taxes	0	0	0	0		Dollars	Debit
က						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit
Tab: Other Text Data							
Section: A	Section Name: Nonexchan made as a accounting	Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting	tential accruals not ed cash basis of				
Line No Question				Answer			
1 Describe the pr. par.64)	Describe the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	s affecting the accrual of taxes	s and duties. (SFFAS No. 7,	The Internal Revenue Service uses a modified cash basis for the accrual of taxes, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refunds legally receivable and collectible concerning the components of the Government's revenue stream, and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for, this is the reason that we continue to account for it in conjunction with the ADA, forming the basis of IRS' accounting methodology. TTB indicates the difficulty in evaluating whether or not a taxpayer is able to pay.	fied cash basis for the accrual of tay rding the delay in the time when the vides more accurate and complete i and collectible concerning the compeason we compute the allowance for leeds to be accounted for, this is the heth ADA, forming the basis of IRS in the ADA, forming the basis of IRS in the ror not a taxpayer is able to permitted.	ves, because re is a legally information abounents of the or doubtful acc a reason that v accounting	ounts

Period: Q4YTD

Fiscal Year: 2004

U.S. Department of the Treasury Financial Management Service Government Financial Report System GF007 - Other Data Detail Report

Other Data: 03 Capitalized Assets
Entity: 2000 Department of the Treasury

Status: Complete

Tab: Other Data Info.	TO THE PROPERTY OF THE PROPERT		The second secon	mer o'constantilitations/Append			
Section: A	Section Name: Capitalized assets:	sets:		Rounding Method:	hod: Millions Decimal:	nal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	N N
1 From the Public	459	541	700	-159		Dollars	Debit
2 From Federal Agencies	5	39	23	16		Dollars	Debit
Threshold				A TOTAL OF THE PROPERTY OF THE	The state of the s		
Line Description Other Data Info - From th	Line Description Other Data Info - From the Public (2004 - Q4YTD)	Question Please provide an expl 10% or more between	Auestion Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal	nat has changed by d the prior fiscal	Answer Majorirty of the difference is attributed to the IRS and Financial Management Service ADP systems purchases.	I to the IRS and Financial urchases.	
Other Data Info - From F	Other Data Info - From Federal Agencies (2004 - Q4YTD)	year. Please provide an expl 10% or more between year.	year. Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal vear.	nat has changed by d the prior fiscal	Majority of the difference is attributed to IRS purchases from General Services Administration.	to IRS purchases from Gen	era
Section: B	Section Name: Capitalized ass	Capitalized assets acquired from Federal agencies	agencies	Rounding Method: Millions	hod: Millions Decimal:	nal: Zero	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	N NB
 General Services Administration 	S	39	11,000,000	-10,999,961		Dollars	Debit
2 Department of Education	0	0	0	0		Dollars	Debit
3 Department of Defense	0	0	0	0		Dollars	Debit
4 Department of Interior	0	0	0	0		Dollars	Debit
5 Department of Justice	0	0	0	0		Dollars	Debit
6 All other departments	***************************************		12,000,000	-11,999,999		Dollars	Debit
Threshold							
Line Description		Question			Answer		
Other Data Info - Genera Q4YTD)	Other Data Info - General Services Administration (2004 - Q4YTD)	Please provide an exp 10% or more between year.	Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal year.	hat has changed by d the prior fiscal	The amount previously reported was in dollars instead of millions.	in dollars instead of millions	•

Period: Q4YTD Fiscal Year: 2004 Taxes Entity: 2000 Other Data: 04

Debit Debit Debit Debit Debit Debit Debit 贸 Attributes Dollars Dollars Dollars Dollars Dollars Dollars Dollars Line Decimal: Zero Rounding Method: Millions 11,000 0 11,000 0 0 -100 -100 Line Item Changes Answer 20,000 14,200 0 14,200 126,000 20,000 0 Previously Rptd Provide the explicit definitions of estimated amounts of the size of the tax gap. Section Name: Taxes (SSFAS, No.7, par. 67-69) 0 126,000 31,000 14,100 14,100 0 31,000 Section Name: Taxes (SSFAS, No.7, par. 67-69) 2003 - Q4YTD Department of the Treasury 0 8,400 33,000 0 33,000 8,400 115,000 2004 - Q4YTD accrued but likely to be estimate of unasserted assessments as of the off that continue to be Changes in the totals Fab: Other Text Data 6 Changes in the totals assessment work-inassessments written Tab: Other Data Info. Estimated realizable statutorily collectible value of compliance Status: Complete 5 Management's best Line Line Description 1 Estimated realized Question claims for refunds of 1 and 2 above of 4 and 5 above end of the period Other claims for refunds not yet value of pre-7 Amount of Section: progress Line No

The tax gap is the aggregate amount of tax (i.e., excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. The tax gap arises underreporting the correct amount of tax on timely-tiled returns (the underreporting gap); and not paying on time the full amount reported on tiemly-filed returns (the underpayment gap). The limitation on determine the estimated size of the tax gap is in the difficulty in determine the taxpayer's noncompliance in filing the tax return and the underreporting of the correct amount of from three types of noncompliance: not filing timely tax returns (the non-filing gap) Provide an explanation of the limited reliability of the estimates of the size of the tax gap. 7

tax on the timely-filed return.

Period: Q4YTD Fiscal Year: 2004 Taxes Other Data: 04

Elliny. ZUUU	2000 Department of the Treasury		
Status:	Status: Complete		
Tab: Other Text Data	Text Data		
Section: A	A Section Name: Taxes (SSFAS, No.7, par. 67-69)		
Line No Qu	Question		Answer
3 Pr	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and	noncompliant taxpayers and	Data is not available at this time.
.E (importers.	:	
Pr Pr	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or	y define whether it includes or	The Internal Kevenue Service currently projects, based on compliance data from the 1980's, that
ě	excludes estimates of tax due on illegally earned revenue).		the annual Federal gross tax gap is somewhere between \$300 billion and \$350 billion.
5 Pr	Provide an explanation of the limited reliability of the tax gap estimates.		See explanation provided above for #2.

Department of the Treasury Stewardship Information Entity: 2000 Other Data: 05

Period: Q4YTD

Fiscal Year: 2004

Status: Complete

				1
Tab: Other Data Info.				T
Section: A	Section Name: Stewardship Land - Physical units (SFFAS No. 8, par.81) No Data: YES	-AS No. 8, раг.81) No Data: YES		
Line Line Description No	Physical units acquired Physical units withdrawn during the Current Year	Physical units End of Physical units acquired Physical units withdrawnPhysical units End Of Prior Line Current Year during the Prior Year during the Prior Year	S NB	
1 Heritage Asset		Units	N/A	-
2 Land		Units	N/A	
က		Units	N/A	
4		Units	N/A	-
5		Units	N/A	
9		Units	N/A	
7		Units	N/A	
80		Units	N/A	
_O		Units	N/A	
10		Units	A/A	
Line Line Description No	Physical units acquired Physical units withdrawn previously reported	Physical units end of yPhysical units acquired Line Physical units withdrawPhysical units end of yr Line Line previously reported Items Changes Line Item Changes Attributes	S NB	
1 Heritage Asset		Units	N/A	
2 Land		Units	N/A	
m		Units	N/A	
4		Units	N/A	
2		Units	N/A	
9		Units	N/A	
7		Units	N/A	
80		Units	N/A	
თ		Units	N/A	
10		Units	N/A	

						T:1 X: 2007	Doi: od: OAVTD		Paras.
Other Data: 05 Entity: 2000	05 2000	Stewardship Information Department of the Treasury				riscal leal. 2004			
Status:	Status: Complete	-							
Tab: Other Data Info.	· Data Info.								
Section: B	В	Section Name: Steward (SFFAS	Stewardship Land - Cost of stewardship la (SFFAS No. 8, par. 81)	land acquired No Da	No Data: YES	Rounding Method: Millions	Decimal: Zero		
Line Line Description No	scription	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Ite	Line Item Changes		Line Attributes	a N
~								Dollars	Debit
2								Dollars	Debit
г								Dollars	Debit
4								Dollars	Debit
2								Dollars	Debit
9								Dollars	Debit
7								Dollars	Debit
æ								Dollars	Debit
6								Dollars	Debit
10			***************************************					Dollars	Debit
Tab: Othε	Tab: Other Text Data	The second secon	and the second s						
Section: A	۲.	Section Name: Stewa	Stewardship Land - Physical units (SFFAS No. 8, par.81) No Data: YES	4S No. 8, par.81) No I	Jata: YES				
Line No G	Question	San and Art of the Control of the Co	TO THE PARTY OF TH	21.00	Answer	er			
	rovide the met	Provide the method of acquisition for each category.	ategory.						
2 6	rovide the met	Provide the method of withdrawal for each category.	ategory. land for each category						
	rovide the con	Provide the condition of stewardship land for each category.	r each category.						
rs D	rovide a discu-	ssion of the major issues if c	Provide a discussion of the major issues if condition or deferred maintenance i	is reported.	- Alexandrian	AND THE REAL PROPERTY OF THE P	A CONTRACTOR OF THE CONTRACTOR		

			NB S	N/A	N/A	N/A	A/A	N/A	A/S	N/A	N/A	N/A
	AND THE PROPERTY OF THE PROPER		Line Attributes	Units	Units	Units	Units	Units	Units	Units	Units	Units
Period: Q4YTD												
Fiscal Year: 2004			S	.0000	0000.	.0000	0000:	0000.	0000	.0000	0000.	000
ш			Line Item Changes	00:	00.	00.	00.	00.	00.	00.	00.	1.0000
			Previously Rptd									
		Heritage Assets (SFFAS No. 8, par. 50)	2003 - Q4YTD	0000.	0000.	0000.	0000	0000.	0000	0000.	0000.	1.0000
Heritage Assets Department of the Treasury		Section Name: Heritage Asse	2004 - Q4YTD	0000	0000.	0000	0000°	0000.	0000.	0000°	0000.	1.0000
Other Data: 06 Entity: 2000 Status: Complete	Tab: Other Data Info.	Section: A	Line Line Description No	1 Collection- type - No. of physical units added during the FY	2 Collection-type - No. of physical units withdrawn during the FY	3 Collection-type - No. of heritage assets as of the end of the FY	4 Natural heritage - No. of physical units added during the FY	5 Natural heritage - No. of physical units withdrawn during the FY	6 Natural heritage - No. of heritage assets as of the end of the fiscal year	7 Cultural heritage - No. of physical units added during the FY	8 Curtural heritage - No. of physical units withdrawn during the FY	9 Cultural heritage - No.of heritage assets asof the end of the FY

200				VOCXIIIII	CHANGE SERVICE		
Other Data: 00 Entity: 2000	nemage Assets Department of the Treasury			riscal real; 2004	reliou: 64110		
Status: Complete			A CONTRACTOR OF THE CONTRACTOR				
Tab: Other Data Info.							
Section: B	Section Name: Heritage Assets - Cost of assets acquired	ets - Cost of assets acquired	No Data: YES	YES Rounding Method: Millions	S Decimal: Zero	To the second se	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	NB %
1 Collection 2 Natural						Dollars Dollars	Debit Debit
3 Cultural						Dollars	Debit
Section: C	Section Name: Collection-type heritage assets	e heritage assets	No Data: YES	YES			
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	8
				i.			

Other Data: 06	Heritage Assets			Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury	٨				************
Status: Complete	te					
Tab: Other Data Info.	fo.					
Section: D	Section Name: Natura	Natural heritage assets	No Data: YES	: YES		
Line Line Description No	1 2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Ni Attributes	N B B
Section: E	Section Name: Cultura	Cultural heritage assets	No Data: YES	: YES		
Line Line Description No	1 2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NI Attributes	B B
Tab: Other Text Data	ata					
Section: A	Section Name: Herit	Heritage Assets (SFFAS No. 8, par. 50)	No Da	No Data: YES		
Line No Question		Andre	WINTER TOTAL COLUMN TO THE COL	Answer		
Provide th	Provide the methods of acquisition of collection-type heritage assets. Provide the methods of withdrawal of collection-type heritage assets. Provide the condition of the collection-type heritage assets. Provide the methods of acquisition of the natural heritage assets. Provide the methods of withdrawal of natural heritage assets. Provide the condition of the natural heritage assets. Provide the condition of the natural heritage assets.	ction-type heritage assets. ction-type heritage assets. heritage assets. atural heritage assets. al heritage assets. e assets.				

Other Data: 06	Heritage Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		

Status: Comp Status: Comp Tab: Other Text Section: A Line No Questic	Status: Complete Status: Complete Tab: Other Text Data Section: A ne No Question	Department of the Treasury Section Name: Heritage	Section Name: Heritage Assets (SFFAS No. 8, par. 50	AS No. 8, par. 50)	No Data: YES	
8 9 9	rovide the moreor	Provide the methods of withdrawal of cultural heritag Provide the condition of the cultural heritage assets.	Provide the methods of withdrawal of cultural heritage assets. Provide the condition of the cultural heritage assets.	Ġ		

	Otomordobin Dogogothilition			5:001 Veer: 2004	Doring: OAVTD	
Entity: 2000	Department of the Treasury	a Ca		riscal real. 2004	reliou.	
Status: Complete					·	
Tab: Other Data Info.						
Section: A	Section Name: Present value of long-Old-Age, Survivors an Security)	Present value of long-range actuarial projections: Federal No Data : YES Old-Age, Survivors and Disability Insurance (Social Security)	deral No Data: YES			
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes
Section: B	Section Name: Present value of long-range actuarial Hospital Insurance (Medicare Part A).	Present value of long-range actuarial projections: Federal Hospital Insurance (Medicare Part A).	rderal			
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes

Other Data: 07	Stewardship Responsibilities: Social Insurance	901		Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury					
Status: Complete						
Tab: Other Data Info.						
Section: C	Section Name: Present value of long-rai	Present value of long-range actuarial projections: Federal Supplementary Medical Insurance (Medicare Part B)	ral			
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes
Section: D	Section Name: Present value of long-ra Retirement	Present value of long-range actuarial projections: Railroad Retirement	oad			
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes

Other Data: 07	Stewardship Responsibilities: Social Insurance	ırance		Fiscal Year: 2004	Period: Q4YTD	
Entity: 2000	Department of the Treasury					
Status: Complete						
namini provincia de la companya de l						
Tab: Other Data Info.						
Section: E	Section Name: Present value of long Lung (Part C)	Present value of long-range actuarial projections: Black Lung (Part C)	\			
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes
Section: F	Section Name: Present value of long Unemployment Insur	Present value of long-range actuarial projections for Unemployment Insurance				
Line Line Description No	2004	2003	2002	2001	2000	Line NB Attributes

Other Data: 07	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			
Tab: Other Data Info.			T TO THE RESIDENCE OF THE PROPERTY OF THE PROP
Section: G	Section Name: Social Insurance: Projection perod and the valuation date		
Line Line Description No			Line NB Attributes
Section: H	Section Name: PV Amount of Transfer from the Treasury general fund to		
	the Medicare Part B Trust Fund	The state of the s	
Line Line Description No	2004 - Q4YTD		Line NB Attributes

Section Name: Trust fund belances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3)) 2004 2003 2007 2000 Line NB Attributes Section Name: Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24)	d balances at the beginning of the valuation SFFAS No. 17, par. 32 (3)) Attributes Line Attributes Attributes Attributes		Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD	
Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3)) 004 2003 2007 2000 Line Attributes Attributes Slatutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24)	Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3)) Une 2003 2002 2001 Line Attributes Staluboy, or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes	Departn	nent of the Treasury			
Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3)) 2002 2007 2000 Line Attributes Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24)	Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3)) 2002 2001 2000 Line Attributes Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes					
Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 24) Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 24) Line Attributes Attributes Attributes	Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 22 (3)) 2002 2007 2000 Line Attributes Statulory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes					
Line Attributes. Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes.	1	Se				
Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24)	Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes		2003	2001	2000	<u>a</u>
Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes	Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24) Line Attributes					
		S				
						<u></u>

Other Data: 07	ata: 07	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD	
Enti	Entity: 2000	Department of the Treasury			
Statı	Status: Complete				
Tab: Ot	Tab: Other Data Info.				
Sectic	Section: K	Section Name: Provide the information indicated in the Other Text Data Tab			
Line Line No	Line Line Description No			Line NB Attributes	м
Tab: 0	Tab: Other Text Data				
Sect	Section: K	Section Name: Provide the information indicated in the Other Text Data No Data: YES Tab			
Line No	Question	Answer			
7 8	Percentage of Percentage of	Percentage of total Government receipts represented by total trust fund receipts Percentage of total trust funds receipts represented by Social Security and Medicare Trust Funds			
5	receipts Percentage of	receipts Percentage of SMI program expenses represented by the Medicare SMI Trust Fund, Social Security			
-	Trust Funds (C Provide the tex Security Trust	Trust Funds (OASI and DI) and the Medicare HI Trust Fund Provide the text comparing the data in the annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget, Fiscal Year 2004 Table			

Other Data: 08	Annual Revenues	Annual Revenues and Expenditures		SERVICE CONTRACT		Fiscal Year: 2004	Period: Q4YTD		
Entity: 2000	Department of the Treasury	Treasury							
Status: Complete		- Water Control of the Control of th							
Tab: Other Data Info.									
Section: A	Section Name:	Annual revenues and expenditures for Medicare and Soci alo Data: YES Security Trust Funds and the Federal Budget	enditures for Medicare ar the Federal Budget	nd Socia No Data:		Rounding Method: User-Defined	Decimal: Use	User-Defined	
Line Line Description No		Ξ	SMI	OASDI	Other Government	ernment		Line Attributes	S SB
1 Trust Fund - Revenues from public								Dollars	Debit
2 Trust Fund - Payroll & Benefit Taxes								Dollars	Debit
3 Premiums, other								Dollars	Debit
4 Revenues/credits from other - Government accounts								Dollars	
5 Revenues/credit from other - Transfers								Dollars	Debit
6 Revenues/credits from other - Interest credits								Dollars	Debit
7 Expenditures to Public - Benefits and Admin. Costs								Dollars	Debit
8 Other Government - Revenues from public								Dollars	Debit
9 Other Government - Expenditures to public								Dollars	Debit
10 Other Government - General Government								Dollars	Debit
11 Other Government - Interest on debt held								Dollars	Debit
12 Other Govt Expenditures/credits								Dollars	Debit
Accounts									
13 Other Govt Expenditures/credits to trust fund -								Dollars	Debit
Transfers 14 Other Govt								Dollars	Debit
Expenditures/credits	Property Colonia and announcement of the Colonia and the Colon	Address				AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			

Other Data: 08 Entity: 2000	Annual Revenues and Expenditures Department of the Treasury	Fiscal Year: 2004	Period: Q4YTD
Status: Complete			
value a la companya de la companya d			
Tab: Other Data Info.			
Section: A	Section Name: Annual revenues and expenditures for Medicare and Soci ato Data: YES Security Trust Funds and the Federal Budget	Rounding Method: User-Defined	Decimal: User-Defined
to trust fund -			
Interest credits			
15 Revenues from public less expenditures to			Dollars Debit
public			
16 Revenues from public plus revenues/credits			Dollars Debit
from other			
Government less			
expenditures to public			
70.000	WARRANT TO THE PARTY OF THE PAR		The state of the s

Debit Debit Debit Debit Debit Debit Debit R Line Attributes Dollars Dollars Dollars Dollars Dollars Dollars Dollars Dollars Decimal: Zero Decimal: Zero Period: Q4YTD Fiscal 2000 Rounding Method: Millions Rounding Method: Millions Fiscal Year: 2004 Fiscal 2001 No Data: YES No Data: YES Fiscal 2002 Section Name: Investments in non-Federal physical property Fiscal 2003 Section Name: Investments in human capital Department of the Treasury Stewardship Investments Fiscal 2004 Tab: Other Data Info. Status: Complete Line Line Description 8 Other non-Federal physical property Entity: 2000 Other Data: 14 Section: A Section: B 2 6 4 5 9 7

Debit Debit Debit Debit Debit

Dollars Dollars Dollars Dollars Dollars Dollars

Dollars

Debit Debit

Dollars

BB

Line Attributes

FY 2000

FY 2001

FY 2002

FY 2003

FY 2004

Line Line Description No 8 Other Investments in human capital

2 8 4 9 9 7

Debit 9 9 Attributes Attributes Dollars Decimal: Zero Decimal: Zero Period: Q4YTD FY 2000 FY 2000 Rounding Method: Millions Rounding Method: Millions Fiscal Year: 2004 FY 2001 FY 2001 Section Name: Research and development: Investments in basic research Data: YES No Data: YES FY 2002 FY 2002 Section Name: Research and development: Investments in applied research FY 2003 FY 2003 Department of the Treasury Stewardship Investments FY 2004 FY 2004 8 Other investments in Tab: Other Data Info. Status: Complete 8 Other investment in applied research Line Line Description No Line Line Description No Entity: 2000 Other Data: 14 Section: C Section: D 2 8 4 5 9 7 2 6 4 4 9 7

Other Data: 14	Steward	Stewardship Investments			Fiscal Year: 2004		Period: Q4YTD		
Entity: 2000	Departm	Department of the Treasury							
Status: Complete	lete								
Tab: Other Data Info.	nfo.								
Section: E	Section	Section Name: Research and deve	Research and development: Investments in development No Data: YES	elopment No Data: YES	Rounding Method: Millions	suc	Decimal: Zero		
Line Line Description No	uc	Fiscal 2004	Fiscal 2003	Fiscal 2002	Fiscal 2001	Fiscal 2000		Line Attributes	NB NB
-								Dollars	Debit
2								Dollars	Debit
က								Dollars	Debit
4								Dollars	Debit
2								Dollars	Debit
9								Dollars	Debit
7								Dollars	Debit
8 Other investment in development	t in							Dollars	Debit
Tab: Other Text Data	Data								
Section: A	Seci	Section Name: Investments in non-Federal physical	on-Federal physical property	No Data: YES					
Line No Question	=			Answer	Wer				
1 Provide a	a description of I	Provide a description of Federally-owned physical property transferred to State and local	erty transferred to State and I	ocal					
governments. 2 Provide a descri No.8 par. 84-87)	ients. a description of t . 84-87)	governments. Provide a description of the major programs of Federal investments in non-Federal property (SFFAS No.8 par. 84-87)	investments in non-Federal p	roperty (SFFAS					
Tab: Other Text Data	Data			Temperatura (1900) - Andreas A					
Section: B	Sect	Section Name: Investments in human capital	ıman capital	No Data: YES					
Line No Question	L		A-mission manage - a-a-a-a-a-a-a-a-a-a-a-a-a-a-a-a-a-a-	Answer	Wer				
1 Provide a 93-94)	a description of t	Provide a description of the major programs of Federal investments in human capital (SFFAS No.8, par. 93-94)	investments in human capital						
Tab: Other Text Data	Data								
Section: C	Sect	Section Name: Research and de	Research and development: Investments in basic researchNo Data: YES	ısic researchNo Data: YES					
Line No Question				Answer	Wer				
1 Provide a de par. 93-100)	a description of t 00)	Provide a description of the major programs of Federal investments in basic research (SFFAS No. 8, par. 93-100)	investments in basic research	າ (SFFAS No. 8,					
THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	755			***************************************					

Other Data: 14 Entity: 2000 Status: Complete	Stewardship Investments Department of the Treasury	Fiscal Year: 2004	Period: Q4YTD
Tab: Other Text Data			
Section: D	Section Name: Research and development: Investments in applied No Data; YES research		
Line No Question	Answer		
1 Provide a desc par. 93-100)	Provide a description of the major programs of Federal investments in applied research (SFFAS No. 8, par. 93-100).		
Tab: Other Text Data			
Section: E	Section Name: Research and development: Investments in development No Data: YES		
Line No Question	Answer		
1 Provide a desc 93-100)	Provide a description of the major programs of Federal investments in development (SFFAS No. 8, par. 93-100)		

Financial Management Service Government Financial Report System GF007 - Other Data Detail Report U.S. Department of the Treasury

Period: Q4YTD Fiscal Year: 2004 Supplemental Information Other Data: 15

Other Data: 15	Supplemental Information			Tisc	Fiscal Year: 2004	Period: Q4YID		
Entity: 2000	Department of the Treasury	ک						
Status: Complete								
		The second secon						
Tab: Other Data Info.								
Section: A	Section Name: Deferr	Deferred Maintenance	No Data: YES		Rounding Method: Millions	Decimal: Zero		
Line Line Description No	Current Year- Low	Current Year - High	Current Yr Critical Maintenance	Prior Year- Low	Prior Year - High	Prior Year - Critical Maintenance	Line Attributes	82
1 Buildings, structures,							Dollars	Debit
2 Furniture, fixtures, and equipment							Dollars	Debit
3 Assets under capital lease							Dollars	Debit
4 General property, plant, and equipment							Dollars	Debit
5 Heritage assets - Collection type							Dollars	Debit
6 Heritage assets - Natural							Dollars	Debit
7 Heritage assets - Cultural							Dollars	Debit
8 Stewardship land							Dollars	Debit
Line Line Description No	Low Previously Report	Low Previously Reported High Previously Reportediritical Previously ReportedLow Line Item Changes	itical Previously ReportedLov	v Line Item Changes	High Line Item Changes	Critical Line Item Changes A	: Line Attributes	NB
1 Buildings, structures, and facilities							Dollars	Debit
2 Furniture, fixtures, and equipment							Dollars	Debit
3 Assets under capital lease							Dollars	Debit
4 General property, plant, and equipment							Dollars	Debit
5 Heritage assets - Collection type							Dollars	Debit
6 Heritage assets - Natural							Dollars	Debit
7 Heritage assets - Cultural							Dollars	Debit
8 Stewardship land							Dollars	Debit

Other Data: 15	Supplemental Information		Fiscal Year: 2004	Period:	Period: Q4YTD		
Entity: 2000	Department of the Treasury						
Status: Complete							
Tab: Other Data Info.							
Section: B	Section Name: Required	Required information if total life-cycle cost method is used No Data: YES - by major class of assets	Rounding Method: Millions	_	Decimal: Zero		
Line Line Description No	Buildings, structures, and facilities	Furniture, fixtures, and Assets under capital lease equipment	General PP&E HA - Co	HA - Collection	HA - Natural	Line Attributes	NB
1 PY balance of cumulative deferred						Dollars	Debit
2 Maintenance defined as required maintenance for the						Dollars	Debit
period 3 Maintenance actually performed during the						Dollars	Debit
period 4 Difference between forecast and actual						Dollars	Debit
5 Adjustments to scheduled amounts						Dollars	Debit
deelined incressary by PPE managers 6 Ending cumulative balance for the period for each major class of asset experiencing						Dollars	Debit
deterred maintenance Line Line Description	HA - Cultural	Stewardship Land				Line	NB NB
1 PY balance of cumulative deferred						Attributes Dollars	Debit
maintenance amount 2 Maintenance defined as required						Dollars	Debit
period 3 Maintenance actually performed during the						Dollars	Debit

Othor Date: 45	.to: 4E	Cumpanyolish		7000	D-2:04:04		
	Data: 13 Entity: 2000	Supplemental monitation	Tiscal Teal: AUC4	†007	reliou. Q411D		
Statı	Status; Complete						
Tab: 0(Tab: Other Data Info.						
Section:	on: B	Section Name: Required information if total life-cycle cost method is used No Data: YES - by major class of assets	o Data: YES Rounding Method: Millions	Millions	Decimal: Zero		
4 Differe foreca	Difference between forecast and actual					Dollars	Debit
mainte 5 Adjust	maintenance Adjustments to scheduled amounts					Dollars	Debit
deem	deemed necessary by PPE managers						
6 Ending baland for ead	Ending cumulative balance for the period for each major class of					Dollars	Debit
asset	asset experiencing deferred maintenance						
Tab: C	Tab: Other Text Data		Months of the Control		WWW. Williams		
Sect	Section: A	Section Name: Deferred Maintenance	No Data: YES				
Line No	Question		Answer		TO THE PROPERTY OF THE PROPERT		
T 2	Provide the me	Provide the method for measuring deferred maintenance for each major class of asset. Provide the definition of critical and noncritical deferrd maiantenance for each major class of asset.	;;				
က	Provide a descri	Provide a description of the requirements or standards for acceptable operating condition if the condition assessment emotion is used (SEFAS no 6, par 83).					
4	Provide the cha	Provide the changes in the condition requirements or standards if the condition assessment survey marked is used SEEAS No. 6, pag. 62).	Ke				
2	Provide the ass its acceptable o	neurous used on two No. 5, par. 505) Provide the asset condition and a range estimate of dollar amount of maintenance needed to return it to its acceptable operating condition if the condition assessment survey method is used (SFFAS No. 6, par. 83)	ırı it to . 6,				
Tab: 0	Other Text Data		W downward for the state of the				
Sect	Section: B	Section Name: Required information if total life-cycle cost method is used No Data: YES - by major class of assets	No Data: YES				
Line No	Question		Answer		T THE PROPERTY OF THE PROPERTY		
<u>-</u>	Provide the original date (SFFAS No. 6, par. 83).	Provide the original date of maintenance forecast and explanation for any changes to the forecast (SFFAS No. 6, par. 83).	•	The second secon			

Entity: 2000 Department of the Treasury Status: Complete							
Section Name: Individual Income Tax Returns for Tax Year 2002							
Section Name: Individual Income Tax Returns for Tax Year 2002	0 e						
Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES							
Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Under \$30,000 \$30,000 - under \$75,000 cunder \$75,000 cunder \$150,000 Greater than \$150,000 Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Under \$30,000 \$30,000 cunder \$75,000 cunder \$75,000 cunder \$75,000 cunder \$75,000 cunder \$75,000 cunder	g elo						
Under \$30,000 \$30,000 - under \$75,000 - under \$75,000 - under \$150,000 Greater than \$150,000 Greater than \$150,000 Greater than \$150,000 Decimal: Zero Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Decimal: Zero Under \$30,000 - under \$30,000 - under \$75,000 - under	Under \$30,000		ata: YES				
Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Under \$30,000 \$30,000 - under \$75,000 - under Greater than \$150,000	'ax burden, rercentage of gross ncome Percent of total leductions on taxable ncome Percent of total redits against tax redits against tax	\$75,000 - under \$150,000	Greater than	\$150,000		Line Attributes	NB BB
ble Section Name: Individual Income Tax Returns for Tax Year 2002 Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Under \$30,000 - under \$75,000 - under Greater than \$150,000	vercent of total leductions on taxable noome or total noome vercent of total redits against tax ability for Indiv Tax					Percent	Z/A
Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Under \$30,000 \$30,000 - under \$75,000 - under Greater than \$150,000	ercent of total redits against tax ability for Indiv Tax					Percent	A/N
Section Name: Individual Income Tax Returns for Tax Year 2002 No Data: YES Rounding Method: Whole-Dollars Decimal: Zero Under \$30,000 \$30,000 - under \$75,000 - under Greater than \$150,000	teums for many for many forms and Corp Tax teturns based on the first of AGI					Percent	N/A
Under \$30,000 \$30,000 - under \$75,000 - under Greater than \$150,000	B Section Name:	100		counding Method: Whole-Dollars			
	Under \$30,000	\$75,000 - under	Greater than	\$150,000		Line Attributes	S S
	werage tax per return				T THE THE PARTY AND ADDRESS OF THE PARTY AND A	Dollars	Debit

And the section of th				** 130 1 100 100 1					
Other Data: 17	Tax Burden				Fiscal Year: 2004	Period: Q4YTD			
Entity: 2000	Department of the Treasury								
Status: Complete					and the second s				
Tab: Other Data Info.							- According to the second		
Section: C	Section Name: Corporation	Corporation Income Tax Returns for Tax Year 2001	x Year 2001	No Data: YES					
Line Line Description No	Under \$10 million	\$10 million under \$50 million	\$50 million un	\$50 million under \$250 Greater than \$250 million million	an \$250 million		Att	Line Attributes	NB BB
1 Tax burden, percentage of gross income							<u>a.</u>	Percent	A A
2 Percent of total deductions on taxable income							Δ.	Percent	A A
3 Percent of total credits against tax liability							<u>c</u>	Percent	N/A
Section: D	Section Name: Corporation	Corporation Income Tax Returns for Tax	ıx Year 2001	No Data: YES	Rounding Method: Thousands	Decimal:	Zero		
Line Line Description No	Under \$10 million	\$10 million under \$50 million	\$50 million un mi	\$50 million under \$250 Greater than \$250 million million	an \$250 million		At	Line Attributes	S B
1 Average tax per return				and the second s	The state of the s			Dollars	Debit

Period: Q4YTD Fiscal Year: 2004 Department of the Treasury Other information Status: Complete Entity: 2000 Other Data: 18

Tab: Other Data Info.					The state of the s		
Section: A	Section Name: Estimated amo for tax refunds	Estimated amounts that may be paid out as other claims for tax refunds	t as other claims	Rounding Method: Whole-Dollars	Decimal: Two		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line	NB B
1 Estimated payout (including principal and interest) for claims pending jusicial review by the Federal Courts	1,700,000,000.00	6,500,000,000.00	6,500,000,000.00	00.		Dollars	Debit
2 Claims under appeal	6,700,000,000.00	7,600,000,000.00	7,600,000,000.00	00.		Dollars	Debit
	- 1						
Section: B	Section Name: Other infor	Other information related to taxes		Rounding Method: Whole-Dollars	Decimal: Zero		
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes		Line Attributes	NB RB
1 Payroll taxes paid by the employers (Federal agencies) included in individual and FICA taxes	63,000,000,000	62,000,000,000		62,000,000,000		Dollars	Debit
2 Refundable portion of child care tax credits issued	000'000'000'6	0,000,000,000	6,341,000,000	-341,000,000		Dollars	Debit
3 Amount of EITC refunds	33,000,000,000	32,000,000,000	32,000,000,000	0		Dollars	Debit
4 Amount of EITC refunds applied to reduce taxpayer liability	5,200,000,000	5,100,000,000	5,100,000,000	0		Dollars	Debit

Entity: 2000 Department of the Treasury Status: Complete Tab: Other Data Info. Section: A Section Name: For each Unadjusted Missstatement enter the requested information. Line Line Description No Tab: Other Text Data Section Name: For each Unadjusted Missstatement enter the requested information. Line No Question 1 Provide 1) the AFS line, 2) the adjustment #. 3) a description, 4) the debit, credit, and net for the Know Misstatements, 5) the debit, credit, and net for the Know Misstatements, 5) the debit, credit, and net for the Row Misstatements, 5) the debit, credit, and net for the Row Misstatements, 5) the debit, credit, and net for the Row Misstatements, 5) the debit, credit, and net for the projected misstatements, 6) the FY, and 7)	reasury For each Unadjusted Missstatement enter the requested information.		
Section: A Section Name: For ear informs Line Line Description No Tab: Other Text Data Section: A Section Name: For e inform Line No Question 1 Provide 1) the AFS line, 2) the adjustment # Know Misstatements, 5) the debit, credit, at the affected FR line item.			
Tab: Other Data Info. Section: A Section Name: For each information informati			
Tab: Other Data Info. Section: A Section Name: For each information No Section: A Section Name: For each information: A Section Name: For each information Auestion Auestion Name: For each information Auestion Auestion Auestion Auestion Heaffected FR line, 2) the adjustment # Know Misstatements, 5) the debit, credit, at the affected FR line item.		PROPERTY CONTROL OF THE PROPER	
Section: A Section Name: For ear informs Line Line Description No Tab: Other Text Data Section: A Section Name: For ear infort Line No Question 1 Provide 1) the AFS line, 2) the adjustment # Know Misstatements, 5) the debit, credit, at the affected FR line item.		* ************************************	The state of the s
Line Line Description Tab: Other Text Data Section: A Section Name: For e infort Line No Question 1 Provide 1) the AFS line, 2) the adjustment # Know Misstatements, 5) the debit, credit, at the affected FR line item.			
# 3			Line NB Attributes
🛊 🙀			
윷			
	For each Unadjusted Missstatement enter the requested information.		
1 Provide 1) the AFS line, 2) the adjustment # Know Misstatements, 5) the debit, credit, ar the affected FR line item.		Answer	
the affected FR line item.	Provide 1) the AFS line, 2) the adjustment #, 3) a description, 4) the debit, credit, and net for the Know Misstatements 5) the debit gredit and net for the projected misstatements 6) the EV and 7)	These are known misstatements (in thousands)::	::
	י מות הפרום מוס לו סלפס ווויססממפות מוס יל מות נ.)	1) Intragovernmental - Debt and Public - Debt; 2) adjustment #1; 3) To reclassify Trefund's activity from intragovernmental to Public; 4) debit intragovernmental \$357,590. Public \$357,590, NET - zero; 5) Consolidated F/S line item Debt Securities Issued.	1) Intragovernmental - Debt and Public - Debt; 2) adjustment #1; 3) To reclassify Treasury deposit fund's activity from intragovernmental to Public; 4) debit intragovernmental \$357,590, credit Public \$357,590, NET - zero; 5) Consolidated F/S line item Debt Securities Issued.
		1) Intragovernmental - Debt and Public - Debt, 2) adjustment #2; 3) To reclas fund's activity from intragovernment to Public; 4) credit intragovernmental \$14 \$14,179, NET - zero; 5) Consolidated F/S line item Debt Securities Issued.	1) Intragovernmental - Debt and Public - Debt; 2) adjustment #2; 3) To reclassify Treasury deposit fund's activity from intragovernment to Public; 4) credit intragovernmental \$14,179, debit Public \$14,179, NET - zero; 5) Consolidated F/S line item Debt Securities Issued.
		1) Disbursement; 2) adjustment #3; 3) Disbursements understated due to omission of S Losses - Allocation; 4) Debit \$192,000; 5) Consolidated F/S line item CSBR, Line 15.	1) Disbursement; 2) adjustment #3; 3) Disbursements understated due to omission of SGL 7190, Losses - Allocation; 4) Debit \$192,000; 5) Consolidated F/S line item CSBR, Line 15.

GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD Fiscal Year: 2004 Statement: BALANCE SHEET

ZERO Decimal Point: Reported in: MILLIONS 2000 - Department of the Treasury Entity:

Agency FS CP Line Description		'	FY 2004-QTR 4	FY 2003-QTR 4
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Department of Agriculture	6	193	193	0
1400 Department of the Interior	181	186	186	0
1500 Department of Justice	4	9	9	0
1601 Department of Labor		2	2	0
1800 United States Postal Service	2	0	0	0
1900 Department of State	7	80	80	0
2400 Office of Personnel Management	198	193	193	0
2800 Social Security Administration	0	_	_	0
3600 Department of Veteran Affairs	44	45	45	0
4700 General Services Administration	239	224	224	0
5000 Securities and Exchange Commission	0	_	_	0
5100 Federal Deposit Insurance Corporation	_	•	_	0
6800 Environmental Protection Agency	22	0	0	0
6900 Department of Transportation	10	6	6	0
7000 Department of Horneland Security	9	_	_	0
7200 Agency for International Development	က	_	_	0
7300 Small Business Administration	_	_	_	0
7500 Department of Health and Human	25	16	16	0
Services 8600 Department of Housing and Urban	-	0	0	0

GF004F - Trading Partner Summary Report

Statement:	BALANCE SHEET	Risc	Fiscal Year: 2004	Period:	QTR 4 - YTD
Entity:	2000 - Department of the Treasury	Rep	Reported in: MILLIONS	Decimal Point:	Point: ZERO
Devel	Development				
8900 Depar	Department of Energy	0	66	66	0
9100 Depar	Department of Education	94	0	0	0
9500 Indep	Independent and Other Agencies	4	~	~	0
9999 Unide	Unidentified	9	က	က	0
DE00 Depar	Department of Defense	434	654	654	0
	Total	1,292	1,645	1,645	0
Agency FS	CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
BS	Interest Receivable			1,379	1,640
		Variance:		0	0
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Depar	Department of Agriculture	118	264	264	0
1400 Depar	Department of the Interior	888	948	948	0
1800 United	United States Postal Service	0	80	80	0
4700 Gene	General Services Administration	40	41	41	0
6000 Railro	Railroad Retirement Board	92	71	7.1	0
6400 Tenne	Tennessee Valley Authority	~	0	0	0
6900 Depai	Department of Transportation	0	(3)	(3)	0

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET	Fiscal Year:	'ear: 2004	Period:	Period: QTR 4 - YTD
Entity: 2000 - Department of the Treasury	Reported in:	ed in: MILLIONS	Decimal Point:	Point: ZERO
7200 Agency for International Development	10	0	0	0
7300 Small Business Administration	2	2	2	0
8600 Department of Housing and Urban Development	210	244	244	0
8900 Department of Energy	13	26	26	0
9100 Department of Education	က	~	~	0
9500 Independent and Other Agencies	0	4	4	0
DE00 Department of Defense	29	34	34	0
Total	1,379	1,640	1,640	0
Agency FS CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
BS Other Assets (without reciprocals)			7,142,782	6,510,011
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4 FY	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Department of Agriculture 1400 Department of the Interior	(615) (77)	0 0	0	0
_	(1)	0	0	0
	(198)	0 (0 (0 (
3600 Department of Veteran Affairs	(15)	0	0	0

GF004F - Trading Partner Summary Report

Statement:	BALANCE SHEET	Ë	Fiscal Year: 2004	Period:	Period: QTR 4 - YTD
Entity:	2000 - Department of the Treasury	ă.	Reported in: MILLIONS	Decimal Point:	Point: ZERO
4700 Gene	General Services Administration	(107)	0	0	0
6800 Enviro	Environmental Protection Agency	(2)	0	0	0
6900 Depai	Department of Transportation	(8)	0	0	0
7300 Small	Small Business Administration	(1)	0	0	0
7500 Departm	Department of Health and Human	(2)	0	0	0
9900 Treas	Treasury General Fund	7.144.056	6.510.011	0	6,510,011
	Unidentified	(1)	0	0	0
DE00 Depar	Department of Defense	(247)	0	0	0
	Total	7,142,782	6,510,011	0	6,510,011
Agency FS	CP Line Description		'	FY 2004-QTR 4	FY 2003-QTR 4
2	Loails Receivable			1 +0,522	000,102
		Variance:		0	0
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Depa	Department of Agriculture	68,932	75,866	75,866	0
1300 Depa	Department of Commerce	275	212	212	0
1400 Depa	Department of the Interior	417	417	417	0
1500 Depa	Department of Justice	20	20	20	0

GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD Fiscal Year: 2004 Statement: BALANCE SHEET Decimal Point: ZERO Reported in: MILLIONS 2000 - Department of the Treasury

Entity:

Department of Labor 8,741 8,244 8,244 United States Postal Service 1,80 7,274 7,274 Department of State 1 0 0 Federal Communications Commission 2,941 5,065 5,065 Smith sonian Institution 21 21 2,1 Department of Veteran Affairs 2,618 2,834 2,854 General Services Administration 2,009 2,231 2,854 Railroad Retirement Board 2,209 2,231 2,854 Railroad Retirement Board 2,4 2,854 2,854 Environmental Protection Agency 2,962 2,953 2,953 Department of Homeland Security 8 8 8 Agency for International Development 8,602 6,704 6,704 Small Business Administration 8,602 6,704 6,704 Department of Housing and Urban 9,893 12,570 12,570 Department of Energy 2,900 2,698 2,019 Department of Energy 2,049	C	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
Department of Labor United States Postal Service United States Postal Service Department of State Federal Communications Commission Smithsonian Institution Department of Veteran Affairs General Services Administration Railroad Retirement Board Environmental Protection Agency Department of Transportation Department of Homeland Security Agency for International Development Small Business Administration Export-Import Bank of the United States Department of Housing and Urban Development Development Department of Education Department of Education Department of Defense Total 2,200 Department of Department 2,900 Department of Housing and Urban Development Department of Defense Total	8 244	7,274	0	5,065	21	2,854	2,231	2,953	21	924	8	-	6,704	7,280	12,570		2,698	92,019	1,891	2,377	231,650
Department of Labor United States Postal Service Department of State Federal Communications Commission Smithsonian Institution Department of Veteran Affairs General Services Administration Railroad Retirement Board Environmental Protection Agency Department of Transportation Department of Homeland Security Agency for International Development Small Business Administration Export-Import Bank of the United States Department of Housing and Urban Development Development Department of Education Independent and Other Agencies Department of Defense	8 244	7,274	0	5,065	21	2,854	2,231	2,953	21	924	8	~	6,704	7,280	12,570		2,698	92,019	1,891	2,377	231,650
	8 741	1,800	_	3,941	21	2,618	2,209	2,962	24	1,112	∞	111	8,602	7,237	9,893		2,900	96,649	1,519	2,049	222,041
1601 1800 2700 3300 3600 6600 6900 7200 7200 7300 8300 8600 9100 9500			1900 Department of State	2700 Federal Communications Commission	3300 Smithsonian Institution	3600 Department of Veteran Affairs	4700 General Services Administration	6000 Railroad Retirement Board	6800 Environmental Protection Agency	6900 Department of Transportation	7000 Department of Homeland Security	7200 Agency for International Development	7300 Small Business Administration	8300 Export-Import Bank of the United States	8600 Department of Housing and Urban	Development	8900 Department of Energy	9100 Department of Education	9500 Independent and Other Agencies	DE00 Department of Defense	Total

GF004F - Trading Partner Summary Report

Statement:	BALANCE SHEET		Fiscal Year: 2004	Period:	Period: QTR 4 - YTD
Entity:	2000 - Department of the Treasury		Reported in: MILLIONS	Decimal Point:	Point: ZERO
Agency FS BS	CP Line Description Advances to Others and Prepayments		,	FY 2004-QTR 4	FY 2003-QTR 4
		Variance:		0	0
TP ID Tradir	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1400 Depart	Department of the Interior	_	0	0	0
1500 Depart	Department of Justice	5	9	9	0
1800 United	United States Postal Service	2	5	5	0
3600 Depart	Department of Veteran Affairs	0	2	2	0
4700 Gener	General Services Administration		0	0	0
6800 Enviro	Environmental Protection Agency	0	_	~	0
9500 Indepe	Independent and Other Agencies	2	က	က	0
DE00 Depar	Department of Defense	~	10	10	0
	Total	12	27	27	0
Agency FS	CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
BS	Accounts Payable			202	258
		Variance:		0	0
TP ID Tradir	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Depar 1500 Depar 1601 Depar	Department of Agriculture Department of Justice Department of Labor	1 (14) 18	t 4 5 T	1 4 5	0 0 0

U.S.Department of the Treasury Financial Management Service Governmentwide Financial Report System

GF004F - Trading Partner Summary Report

Statement:	BALANCE SHEET	Fiscal Year:	2004	Period: QTR 4 - YTD	
Entity:	2000 - Department of the Treasury	Reported in: MILLIONS	WILLIONS	Decimal Point: ZERO	
1800 United	United States Postal Service	0	2	2	
1900 Depar	Department of State	16	0	0	
2400 Office	Office of Personnel Management	~	—	1	
2800 Social	Social Security Administration	_	_	1	
3600 Depar	Department of Veteran Affairs	2	—	-	
4700 Gene	General Services Administration	6	80	ω	
7000 Depar	Department of Homeland Security	22	10	10	_
7500 Departme Services	Department of Health and Human Services	12	16	16	_
8600 Depar	Department of Housing and Urban Development	_	0	0	
9100 Depai	Department of Education	5	7	7	
9500 Indep	Independent and Other Agencies	5	0	0	
9900 Treas	Treasury General Fund	625	161	161	_
9999 Unide	Unidentified	က	33	33	
DE00 Depar	Department of Defense	0	~~	τ	_
Management and the second and the se	Total 7	707	258	258	

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GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD Fiscal Year: 2004 Statement: BALANCE SHEET

ZERO Decimal Point: Reported in: MILLIONS 2000 - Department of the Treasury Entity:

Agency FS BS	S CP Line Description Debt		,	FY 2004-QTR 4 3,055,745	FY 2003-QTR 4 2,843,322
		Variance:		0	0
TP ID Tr	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 De	Department of Agriculture	22	0	0	0
1400 De	Department of the Interior	6,138	0	0	0
1500 De	Department of Justice	932	0	0	0
1601 De	Department of Labor	45,445	0	0	0
1602 PE CC	PENSION BENEFIT GUARANTY CORPORATION	15,512	0	0	0
1800 Un	United States Postal Service	1,282	0	0	0
1900 De	Department of State	12,839	0	0	0
2400 Of	Office of Personnel Management	670,667	637,523	0	637,523
2500 Na	National Credit Union Administration	6,216	0	0	0
2700 Fe	Federal Communications Commission	30	0	0	0
2800 So	Social Security Administration	1,635,398	1,484,220	0	1,484,220
3600 De	Department of Veteran Affairs	13,427		0	0
5100 Fe	Federal Deposit Insurance Corporation	48,159		0	0
6000 Ra	Railroad Retirement Board	1,302	0	0	0
6800 En	Environmental Protection Agency	4,507	0	0	0
6900 De	Department of Transportation	20,492	0	0	0
7000 De	Department of Homeland Security	1,625	0	0	0
7500 De Se	Department of Health and Human Services	283,899	278,255	0	278,255

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET	Ë	Fiscal Year: 2004	Period:	Period: QTR 4 - YTD
Entity: 2000 - Department of the Treasu	~	Reported in: MILLIONS	Decimal Point:	Point: ZERO
7802 Farm Credit System Insurance Corporation	2,086	0	0	0
8000 National Aeronautics and Space Administration	17	0	0	0
8600 Department of Housing and Urban Development	30,722	0	0	0
8900 Department of Energy	21,569	0	0	0
9500 Independent and Other Agencies	6,332	0	0	0
9999 Unidentified	32	248,326	0	248,326
DE00 Department of Defense	227,060	194,998	0	194,998
Total	3,055,745	2,843,322	0	2,843,322
Agency FS CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
BS Interest Payable		ı	42,215	40,757
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Department of Agriculture	_	56	56	0
1300 Department of Commerce	(2)	0	0	0
1400 Department of the Interior	27	က	က	0
1500 Department of Justice	~	0	0	0

U.S.Department of the Treasury Financial Management Service Governmentwide Financial Report System

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET

2000 - Department of the Treasury

Entity:

Fiscal Year: 2004

Reported in: MILLIONS

Period: QTR 4 - YTD

Decimal Point: ZERO

10,10	40,131	612,24	lotal
40.757	10 757	37.007	
3,635	3,635	4,000	DE00 Department of Defense
81	81	89	9500 Independent and Other Agencies
117	117	109	8900 Department of Energy
2			
340	340	307	Corporation 8600 Department of Housing and Urban
31	31	28	7802 Farm Credit System Insurance
			Services
4,066	4,066	3,988	7500 Department of Health and Human
0	0	Ω.	7000 Department of Homeland Security
110	110	75	6900 Department of Transportation
26	26	27	6800 Environmental Protection Agency
2	2	7	6000 Railroad Retirement Board
778	778		5100 Federal Deposit Insurance Corporation
229	229	229	3600 Department of Veteran Affairs
20,932	20,932	22,315	2800 Social Security Administration
22	25	26	2500 National Credit Union Administration
9,118	9,118	9,237	2400 Office of Personnel Management
189	189	190	1900 Department of State
Þ	>	06	100Z PENSION BENEFII GOAKANIT CORPORATION
286	286	580	

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GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET

Fiscal Year: 2004

Period: QTR 4 - YTD

Entity:

2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

FY 2004-QTR 4 FY 2003-QTR 4	164	0	FY 2003-QTR 4 FY 2003-QTR 4 FY 2003-QTR 4 Prev. Rpt. Line item chgs.	114 114	28 28	8	150 150
	yable	Variance:	FY 2004-QTR 4	114	41	6	164
by FS CP Line Description	Benefit Program Contributions Payable		TP ID Trading Partner Name	1601 Department of Labor	Office of Personnel Management	Treasury General Fund	Total
Agency FS	BS		TP ID	1601	2400	0066	

150

GF004F - Trading Partner Summary Report

Period: QTR4-YTD	Decimal Point: ZERO
Fiscal Year: 2004	Reported in: MILLIONS
t: BALANCE SHEET	2000 - Department of the Treasury
Statement	Entity:

Agency FS CP Line Description RS Advances from Others and Deferred Credits	o Credite	1	FY 2004-QTR 4	FY 2003-QTR 4
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1500 Department of Justice	12	10	10	0
1900 Department of State	9	9	9	0
4700 General Services Administration	~-	2	2	0
7000 Department of Homeland Security	14	30	30	0
7200 Agency for International Development	8	(1)	(1)	0
8600 Department of Housing and Urban Development	~	0	0	0
9500 Independent and Other Agencies	~	9	9	0
DE00 Department of Defense	ന	11	1	0
Total	46	64	64	0

GF004F - Trading Partner Summary Report

Statement:	BALANCE SHEET	Œ	Fiscal Year: 2004	<u>a</u>	Period: QTR 4 - YTD	
Entity:	2000 - Department of the Treasury	œ	Reported in: MILLIONS		Decimal Point: ZERO	
Agency FS BS	CP Line Description Other Liabilities (without reciprocals)	;		FY 2004-QTR 4	FY 2003-QTR 4	6)
		Variance:			0	0
TP ID Tradii	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.	
1400 Depar	1400 Department of the Interior	9		0	0	0
4700 Genei	4700 General Services Administration	(1)		0	0	0
9999 Unide	Unidentified	_		(6)	0	6)
DE00 Depar	DE00 Department of Defense	~		0	0	0
	Total	7		(6)) 0	(6)

GF004F - Trading Partner Summary Report

		rellou: QIN 4-1-D
2000 - Department of the Treasury	Reported in: MILLIONS	Decimal Point: ZERO

Agency FS CP Line Description NCS Imputed Costs		1	FY 2004-QTR 4	FY 2003-QTR 4
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
2400 Office of Personnel Management	714	729	729	0
Total	714	729	729	0
Agency FS CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
NCS Benefit Program Costs Related to	o Exchange Transactions	I	1,574	1,746
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1601 Department of Labor	111	116	0	116
2400 Office of Personnel Management	1,119	1,330	0	1,330
9900 Treasury General Fund	344	300	0	300
Total	1,574	1,746	0	1,746

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2004

Period: QTR 4 - YTD

2000 - Department of the Treasury Entity:

Decimal Point: ZERO

Reported in: MILLIONS

Agen	y FS		1	FY 2004-QTR 4	FY 2003-QTR 4
NCS	Buy/Sell Costs			1,578	2,033
		Variance:		0	0
TP ID	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200	Department of Agriculture	41	221	, 221	0
1300	Department of Commerce	က	9	9	0
1400	Department of the Interior	_	+		0
1500	Department of Justice	5	43	43	0
1601	Department of Labor	14	6	თ	0
1800	United States Postal Service	247	284	284	0
1900	Department of State	6	16	16	0
2400	Office of Personnel Management	19	124	124	0
2800	Social Security Administration	(1)	0	0	0
3600	Department of Veteran Affairs	2	4	4	0
4700	General Services Administration	983	1,013	1,013	0
0009	Railroad Retirement Board	0	_	_	0
0069	Department of Transportation	24	25	25	0
7000	Department of Homeland Security	59	52	52	0
7200	Agency for International Development	13	13	13	0
7300	Small Business Administration	2	29	29	0
7500	Department of Health and Human	24	0	0	0
	Services				
8900	Department of Energy	က	7	7	0
9500	Independent and Other Agencies	117	105	105	0

GF004F - Trading Partner Summary Report

Statement:		STATEMENT OF NET COST	Fisc	Fiscal Year: 20	2004	Period:	Period: QTR 4 - YTD
Entity:		2000 - Department of the Treasury	Rep	Reported in: M	MILLIONS	Decimal Point:	Point: ZERO
DE00 [Departmer	Department of Defense	13		70	20	0
		Total	1,578		2,033	2,033	0
Agency FS		CP Line Description				FY 2004-QTR 4	FY 2003-QTR 4
NCS		Federal Securities Interest Expense Related to Exchange Tran	to Exchange Tran		1	163,821	157,674
			Variance:			0	0
TP ID	Trading Pa	TP ID Trading Partner Name FY 2	FY 2004-QTR 4	FY 2003-QTR 4	R 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200	Departmer	Department of Agriculture	က		0	0	0
1400 I	Departmer	Department of the Interior	124		0	0	0
1500	Departmer	Department of Justice	12		0	0	0
1601	Department of Labor	nt of Labor	2,449		0	0	0
1602 F	PENSION BENE CORPORATION	PENSION BENEFIT GUARANTY CORPORATION	752		0	0	0
1800	United Star	United States Postal Service	5		0	0	0
1900	Department of State	nt of State	764		0	0	0
2400 (Office of P	Office of Personnel Management	37,292		0	0	0
1							

0

0

125

2500 National Credit Union Administration

GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD
Fiscal Year: 2004
STATEMENT OF NET COST
Statement:

Decimal Point: ZERO
Reported in: MILLIONS
2000 - Department of the Treasury
Entity:

0	0	0	0	0	0	0	0		0		0		0		0	0	157,674	0	157,674
0	0	0	0	0	0	0	0		0		0		0		0	0	0	0	0
0	0	0	0	0	0	0	0		0		0		0		0	0	157,674	0	157,674
87,609	895	2,122	36	94	451	20	16,642		88		-		1,501		1,389	261	0	11,186	163,821
Social Security Administration) Department of Veteran Affairs) Federal Deposit Insurance Corporation) Railroad Retirement Board) Environmental Protection Agency) Department of Transportation) Department of Homeland Security) Department of Health and Human	Services	2 Farm Credit System Insurance	Corporation) National Aeronautics and Space	Administration) Department of Housing and Urban	Development	_) Independent and Other Agencies	9 Unidentified	0 Department of Defense	Total
2800	3600	5100	0009	0089	0069	7000	7500		7802		8000		8600		8900	9500	6666	DE00	

GF004F - Trading Partner Summary Report

Statement:	STATEMENT OF NET COST	iI.	Fiscal Year: 2004	Period:	Period: QTR 4 - YTD
Entity:	2000 - Department of the Treasury	ĸ	Reported in: MILLIONS	Decimal Point:	Point: ZERO
Agency FS NCS	CP Line Description Borrowing Losses	Variance:		FY 2004-QTR 4 0	FY 2003-QTR 4 1,153
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
9999 Unide	Unidentified Total	0	1,153		1,153
Agency FS NCS	CP Line Description Other Costs (without reciprocals)	Variance:		FY 2004-QTR 4 180	FY 2003-QTR 4 194
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Depa 1800 Unite	Department of Agriculture United States Postal Service Total	180	177 17 194	177 17 194	0

GF004F - Trading Partner Summary Report

Fiscal Year: 2004 Statement: STATEMENT OF NET COST

Period: QTR 4 - YTD

Decimal Point: ZERO Reported in: MILLIONS 2000 - Department of the Treasury Entity:

Agency rs or Line Description			
NCS Buy/Sell Revenue		754	630
Variance:	iance:	0	0
TP ID Trading Partner Name FY 2004-QTR 4 F	4 FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Department of Agriculture	12 12	12	0
1300 Department of Commerce 5	5	4	0
1400 Department of the Interior	10 16	16	0
1500 Department of Justice 104	104 41	41	0
1601 Department of Labor 3	3	2	0
1800 United States Postal Service 20	20 38	38	0
1900 Department of State 7		17	0
2400 Office of Personnel Management	_	_	0
2800 Social Security Administration 83		88	0
3600 Department of Veteran Affairs	24 17	17	0
4700 General Services Administration 6		12	0
5000 Securities and Exchange Commission 1	←	_	0
5100 Federal Deposit Insurance Corporation	2 3	က	0
6000 Railroad Retirement Board	_	_	0
6800 Environmental Protection Agency	1 2	2	0
6900 Department of Transportation 7	7	=	0
7000 Department of Homeland Security 43	43 55	22	0
7200 Agency for International Development	20 10	10	0
7500 Department of Health and Human Services	41 9	တ	0

GF004F - Trading Partner Summary Report

Statement:	STATEMENT OF NET COST	Fis	Fiscal Year: 2004	_	Period: QTR4-YTD	4 - YTD	
Entity:	2000 - Department of the Treasury	Re	Reported in: MILLIONS		Decimal Point:	: ZERO	
8000 Natior Admir	National Aeronautics and Space Administration	~		~	-	0	
8600 Depar	Department of Housing and Urban Development	ω		7	7	0	
8900 Depar	Department of Energy	2		2	2	0	
9100 Depar	Department of Education	~		2	2	0	
9500 Indep	Independent and Other Agencies	14	~	_		0	
DE00 Depar	Department of Defense	337	266	Õ	266	0	
	Total	754	630	0	630	0	
Agency FS	CP Line Description			FY 2004-QTR 4		FY 2003-QTR 4	
NCS	Borrowings Gains				78	0	
		Variance:			0	0	
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.		FY 2003-QTR 4 Line item chgs.	
	Department of Agriculture	92		0	0	0	
7300 Small	Small Business Administration	~ ~		0 0	0 0	0 0	
		_		>	Þ	•	
	Total	78		0	0	0	

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2004

Period: QTR 4 - YTD

Entity:	2000 - Department of the Treasury	Reported in:	MILLIONS	Decimal Point:	Point: ZERO
Agency FS	CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
NCS	Borrowing Interest and Other Expenses Related to Exchange T	ses Related to Exchange T		3,699	3,674
		Variance:		0	0
TP ID Trad	TP ID Trading Partner Name	FY 2004-QTR 4 FY 2003-QTR 4	-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 Depa	Department of Agriculture	585	0	0	0
1300 Depa	Department of Commerce	ટ	0	0	0
1400 Depa	Department of the Interior	5	0	0	0
2700 Fede	Federal Communications Commission	52	0	0	0
3600 Depa	Department of Veteran Affairs	345	0	0	0
6900 Depa	Department of Transportation	80	0	0	0
7200 Ager	Agency for International Development	09	0	0	0
7300 Smal	Small Business Administration	314	0	0	0
7500 Departme Services	Department of Health and Human Services	15	0	0	0
8300 Expo	Export-Import Bank of the United States	219	0	0	0
8600 Depa	Department of Housing and Urban Development	498	0	0	0
9100 Depa	Department of Education	1,434	0	0	0
9500 Indep	Independent and Other Agencies	92	0	0	0
9999 Unid	Unidentified	0	3,674	0	3,674
DE00 Depa	Department of Defense	(5)	0	0	0
	Total	3,699	3,674	0	3,674

GF004F - Trading Partner Summary Report

Fiscal Year: 2004 Statement: STATEMENT OF NET COST

Period: QTR 4 - YTD

Entity:	2000 - Department of the Treasury	L	Reported in: MILLIONS	Decimal Point:	Point: ZERO
Agency FS	FS CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
NCS	Borrowing Interest and Other Revenue (Exchange)	ue (Exchange)		13,609	14,474
		Variance:		0	0
TP ID Tr	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1200 De	Department of Agriculture	3,852	0	0	0
1300 De	Department of Commerce	17	0	0	0
1400 De	Department of the Interior	7	0	0	0
1601 De	Department of Labor	029	0	0	0
1800 Ur	United States Postal Service	14	0	0	0
2700 Fe	Federal Communications Commission	343	0	0	0
3600 De	Department of Veteran Affairs	220	0	0	0
4700 Ge	General Services Administration	151	0	0	0
6000 Ra	Railroad Retirement Board	171	0	0	0
6800 Er	Environmental Protection Agency	2	0	0	0
900 De	Department of Transportation	48	0	0	0
7200 Aç	Agency for International Development	9	0	0	0
7300 Sr	Small Business Administration	516	0	0	0
8300 Ex	Export-Import Bank of the United States	434	0	0	0
8600 De	Department of Housing and Urban	826	0	0	0
8900 De	Development Department of Energy	105	0	0	0
9100 De	Department of Education	5,775	0	0	0
9500 Inc	Independent and Other Agencies	131	0	0	0
9999 Ur	Unidentified	0	14,474	0	14,474

GF004F - Trading Partner Summary Report

Statement:	Statement: STATEMENT OF NET COST	Fiscal Year: 2004	2004	Period: QTR4-YTD	
Entity:	2000 - Department of the Treasury	Reported in: MILLIONS	MILLIONS	Decimal Point: ZERO	
DE00 Depai	DE00 Department of Defense	185	0	0	0
	Total 13,609	609	14,474	14,474	4

GF004F - Trading Partner Summary Report

Statement:	STATEMENT OF CHANGES IN NE	NET POSITION F	Fiscal Year:	2004	Period:	Period: QTR 4 - YTD
Entity:	2000 - Department of the Treasury	·	Reported in: MILLIONS	MILLIONS	Decimal Point:	Point: ZERO
Agency FS SCNP	CP Line Description Other taxes and receipts	Variance:		l	FY 2004-QTR 4 0	FY 2003-QTR 4 2,477
TP ID Tradii	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	ITR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
9999 Unidentified	ıntified	0		2,477	0	2,477
	Total	0		2,477	0	2,477
Agency FS SCNP	CP Line Description Unexpended Appropriations transferred in	erred in Variance:			FY 2004-QTR 4 280	FY 2003-QTR 4 1,305
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	ITR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1500 Depar	Department of Justice	0		54	54	0
7000 Depar	Department of Homeland Security	0		7	7	0
7200 Ageno	Agency for International Development	240		1,222	1,222	0
9500 Indep	Independent and Other Agencies	40		22	22	0
	Total	280		1,305	1,305	0

GF004F - Trading Partner Summary Report

Line item chgs. FY 2003-QTR 4 FY 2003-QTR 4 Line item chgs. FY 2003-QTR 4 FY 2003-QTR 4 Decimal Point: ZERO Period: QTR 4 - YTD 0 805 4,615 5,454 42 0 0 0 0 99 0 34 **FY 2004-QTR 4** FY 2003-QTR 4 FY 2004-QTR 4 FY 2003-QTR 4 Prev. Rpt. Prev. Rpt. Reported in: MILLIONS 4,615 805 34 5,454 1,657 1,657 FY 2003-QTR 4 FY 2003-QTR 4 2004 Fiscal Year: Variance: Variance: 0 $^{\circ}$ 64 99 0 42 42 FY 2004-QTR 4 **FY 2004-QTR 4** Statement: STATEMENT OF CHANGES IN NET POSITION Unexpended Appropriations transferred out 2000 - Department of the Treasury Agency for International Development Total Total Department of Homeland Security Appropriation transfers out 7000 Department of Homeland Security 9500 Independent and Other Agencies **CP Line Description CP Line Description** TP ID Trading Partner Name TP ID Trading Partner Name Treasury General Fund Department of Justice Agency FS Agency FS SCNP SCNP Entity: 0066 1500 7000 7200

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0

0

1,657

1,657

1,657

0

5,454

Financial Management Service Governmentwide Financial Report System U.S.Department of the Treasury

GF004F - Trading Partner Summary Report

(20,945)(20,945)(20,945)Line item chgs. FY 2003-QTR 4 FY 2003-QTR 4 Decimal Point: ZERO Period: QTR 4 - YTD (6,899) 0 0 0 FY 2004-QTR 4 FY 2003-QTR 4 Prev. Rpt. Reported in: MILLIONS (20,945)(20,945)FY 2003-QTR 4 Fiscal Year: 2004 Variance: (6686)(6686)FY 2004-QTR 4 Statement: STATEMENT OF CHANGES IN NET POSITION 2000 - Department of the Treasury Total Other Financing Sources **CP Line Description** TP ID Trading Partner Name 9900 Treasury General Fund Agency FS SCNP Entity: Agen

FY 2003-QTR 4	0	FY 2003-QTR 4 Line item chgs.	0	0	0	0	0	0
FY 2004-QTR 4 F	0	FY 2003-QTR 4 F Prev. Rpt. L	18	0	0	0	21	39
1		FY 2003-QTR 4	18	0	0	0	21	39
	Variance:	FY 2004-QTR 4	23	17	~	4	0	45
Agency FS CP Line Description SCNP Transfers-in Without Reimbursement		TP ID Trading Partner Name	1500 Department of Justice	1601 Department of Labor	2400 Office of Personnel Management	6900 Department of Transportation	9500 Independent and Other Agencies	Total

GF004F - Trading Partner Summary Report

Entity:	2000 - Department of the Treasury		Reported in: MILLIONS	MILLIONS	Decimal	Decimal Point: ZERO
Agency FS	Agency FS CP Line Description SCNP Transfers, out Without Reimbursement	+		Î	FY 2004-QTR 4	FY 2003-QTR 4
5		Variance:	::		0	-
TP ID Tradi	TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	ATR 4	FY 2003-QTR 4	FY 2003-QTR 4

1,689

0

Line item chgs.

Prev. Rpt.

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1,361 253

1,361

22 22 0

> Department of Homeland Security Independent and Other Agencies

7000 9500

Department of Justice Department of Labor

1500

1601

Treasury General Fund

0066

1,689

1,689

83

Total

Agency FS CP Line Description			FY 2004-QTR 4	FY 2003-QTR 4
SCNP Imputed Financing Source		ı	714	729
	Variance:		0	0
TP ID Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
2400 Office of Personnel Management	714	729	729	0
Total	714	729	729	0

Governmentwide Financial Report System U.S.Department of the Treasury Financial Management Service

GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD 2004 Fiscal Year: STATEMENT OF CHANGES IN NET POSITION Statement:

Decimal Point: ZERO Reported in: MILLIONS 2000 - Department of the Treasury Entity:

(1,696,591)(1,696,591)0 00000000 0 0 0 (1,696,591)FY 2003-QTR 4 FY 2003-QTR 4 Line item chgs. (1,774,352)0 0 000 0 0 00 0 0 0 0 FY 2004-QTR 4 FY 2003-QTR 4 Prev. Rpt. (1,696,591)(1,696,591)0 0 0 0 0 0 0 0 FY 2003-QTR 4 Variance: 15 (218)20 255 (1,774,656)20 ~ (1,774,352)FY 2004-QTR 4 Total Department of Housing and Urban Department of Homeland Security Department of Health and Human Independent and Other Agencies General Services Administration Other Financing Sources Small Business Administration Department of Veteran Affairs Social Security Administration Department of Transportation **CP Line Description** Department of Agriculture Department of the Interior TP ID Trading Partner Name Treasury General Fund Department of Energy Department of Labor Department of State Development Services Agency FS CUST 1400 2800 90069 7300 8900 9500 0066 1900 3600 4700 7000 7500 8600 1601